

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF TEXAS
HOUSTON DIVISION**

In re:)	
)	Chapter 11
)	
WESTMORELAND COAL COMPANY, <i>et al.</i> , ¹)	Case No. 18-35672 (DRJ)
)	
Debtors.)	(Jointly Administered)
)	

**SUMMARY COVER SHEET
TO THE THIRD INTERIM AND FINAL FEE APPLICATION
FOR THE WMLP DEBTORS AND THE SUPPLEMENT TO THE FINAL
FEE APPLICATION OF THE WLB DEBTORS OF KIRKLAND & ELLIS LLP
AND KIRKLAND & ELLIS INTERNATIONAL LLP COUNSEL TO THE DEBTORS**

Name of Applicant		Kirkland & Ellis LLP and Kirkland & Ellis International LLP
Applicant's professional role in case		Counsel to the Debtors and Debtors in Possession
Indicate whether this is an application for pre- or post- confirmation services		<u>WLB Debtors</u> : Pre-confirmation services <u>WMLP Debtors</u> : Pre-confirmation services and post-confirmation, pre-effective date services
Effective date of order approving professional's retention		November 14, 2018, <i>nunc pro tunc</i> to October 9, 2018 [Docket No. 491]
	Beginning of Period	Ending of Period
Time period covered in application	October 9, 2018	<u>WLB Debtors</u> : March 15, 2019 <u>WMLP Debtors</u> : June 21, 2019
Time periods covered by any prior applications	October 9, 2018	February 28, 2019

¹ Due to the large number of debtors in these chapter 11 cases, for which joint administration has been granted, a complete list of the debtors and the last four digits of their tax identification, registration, or like numbers is not provided herein. A complete list of such information may be obtained on the website of the Debtors' claims and noticing agent in these chapter 11 cases at www.donlinrecano.com/westmoreland. Westmoreland Coal Company's service address for the purposes of these chapter 11 cases is 9540 South Maroon Circle, Suite 300, Englewood, Colorado 80112.

Name of Applicant	Kirkland & Ellis LLP and Kirkland & Ellis International LLP
Total amounts awarded in all prior applications ²	<u>WLB Debtor Fees</u> : \$9,495,567.65 <u>WLB Debtor Expenses</u> : \$206,737.03 <u>WMLP Debtor Fees</u> : \$2,306,034.35 <u>WMLP Debtor Expenses</u> : \$88,601.59
Amount of retainer received in case	\$9,772,328.92
Amount of retainer as of the petition date	\$3,135,756.36
Total fees applied for in this application and in all prior applications (including any retainer amounts applied or to be applied)	<u>WLB Debtors</u> : \$9,495,567.65 <u>WMLP Debtors</u> : \$2,635,614.85
Total fees applied for in this application (including any retainer amounts to be applied)	<u>WLB Debtors</u> : \$9,495,567.65 <u>WMLP Debtors</u> : \$2,635,614.85
Total professional fees requested in this application	\$12,131,182.50
Total actual professional hours covered by this application	12,848.40
Average hourly rate for professionals	\$918.01
Total paraprofessional fees requested in this application	\$336,277.50
Total actual paraprofessional hours covered by this application	1,039.00
Average hourly rate for paraprofessionals	\$323.65
Reimbursable expenses sought in this application	<u>WLB Debtors</u> : \$193,473.78 <u>WMLP Debtors</u> : \$100,420.05
Amount of attorneys' fees provided for in plan	Not Applicable
Total to be paid to unsecured creditors under the plan	<u>WLB Debtors</u> : \$3,250,000 <u>WMLP Debtors</u> : None

² The fee application for the first interim fee period (covering the period from October 9, 2018 through December 31, 2018) was prepared prior to the negotiation and approval of the intercompany settlement that governs the allocation of fees between the WLB Debtors and WMLP Debtors. These figures reflect the proper allocation of the total fees and expenses approved in all prior applications, regardless of whether such fees and expenses were allocated in this manner in the fee application that originally sought their approval.

Name of Applicant	Kirkland & Ellis LLP and Kirkland & Ellis International LLP
Percentage dividend to unsecured creditors under the plan	<u>WLB Debtors</u> : Less than 1 percent <u>WMLP Debtors</u> : 0 percent
Total to be paid to all prepetition creditors under the plan	<u>WLB Debtors</u> : \$3,250,000 in Cash to Holders of General Unsecured Claims \$1,750,000 in Cash to Holders of First Lien Secured Claims \$290,000,000 in New Second Lien Debt to Holders of First Lien Secured Claims <u>WMLP Debtors</u> : Prepetition secured creditors purchased the WMLP Debtors' remaining assets pursuant to a \$300 million credit bid
Date of any scheduled dismissal hearing	Not Applicable
Date of confirmation hearing	<u>WLB Debtors</u> : February 28, 2019 <u>WMLP Debtors</u> : June 5, 2019
Indicate whether plan has been confirmed	<u>WLB Debtors</u> : Yes <u>WMLP Debtors</u> : Yes

Houston, Texas
July 22, 2019

/s/ Gregory F. Pesce

James H.M. Sprayregen, P.C.

Michael B. Slade (Bar No. 24013521)

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Counsel to the Debtors

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF TEXAS
HOUSTON DIVISION**

In re:)	
)	Chapter 11
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WESTMORELAND COAL COMPANY, <i>et al.</i> , ¹)	Case No. 18-35672 (DRJ)
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**THIRD INTERIM AND FINAL FEE APPLICATION
FOR THE WMLP DEBTORS AND THE SUPPLEMENT TO THE FINAL
FEE APPLICATION OF THE WLB DEBTORS OF KIRKLAND & ELLIS LLP
AND KIRKLAND & ELLIS INTERNATIONAL LLP, COUNSEL TO THE DEBTORS**

THIS APPLICATION SEEKS AN ORDER THAT MAY ADVERSELY AFFECT YOU. IF YOU OPPOSE THE APPLICATION, YOU SHOULD IMMEDIATELY CONTACT THE MOVING PARTY TO RESOLVE THE DISPUTE. IF YOU AND THE MOVING PARTY CANNOT AGREE, YOU MUST FILE A RESPONSE AND SEND A COPY TO THE MOVING PARTY. YOU MUST FILE AND SERVE YOUR RESPONSE WITHIN 21 DAYS OF THE DATE THIS WAS SERVED ON YOU. YOUR RESPONSE MUST STATE WHY THE APPLICATION SHOULD NOT BE GRANTED. IF YOU DO NOT FILE A TIMELY RESPONSE, THE RELIEF MAY BE GRANTED WITHOUT FURTHER NOTICE TO YOU. IF YOU OPPOSE THE APPLICATION AND HAVE NOT REACHED AN AGREEMENT, YOU MUST ATTEND THE HEARING. UNLESS THE PARTIES AGREE OTHERWISE, THE COURT MAY CONSIDER EVIDENCE AT THE HEARING AND MAY DECIDE THE APPLICATION AT THE HEARING.

REPRESENTED PARTIES SHOULD ACT THROUGH THEIR ATTORNEY.

¹ Due to the large number of debtors in these chapter 11 cases, for which joint administration has been granted, a complete list of the debtors and the last four digits of their tax identification, registration, or like numbers is not provided herein. A complete list of such information may be obtained on the website of the Debtors' claims and noticing agent in these chapter 11 cases at www.donlinrecano.com/westmoreland. Westmoreland Coal Company's service address for the purposes of these chapter 11 cases is 9540 South Maroon Circle, Suite 300, Englewood, Colorado 80112.

Kirkland & Ellis LLP and Kirkland & Ellis International LLP (together, “K&E”), counsel to the above-captioned debtors (collectively, the “Debtors”),² hereby submits this omnibus third interim and final fee application for the WMLP Debtors and supplement to the *Second Interim and Final Fee Application for the WLB Debtors and Second Interim Fee Application for the WMLP Debtors of Kirkland & Ellis LLP and Kirkland & Ellis International LLP, Counsel to the Debtors and Debtors in Possession, for the Period from January 1, 2019, Through and Including February 28, 2019* [Docket No. 1750] (together, the “Fee Application”) for final allowance of compensation for professional services provided by K&E to the Debtors in the amount of \$12,131,182.50 and reimbursement of actual and necessary expenses in the amount of \$293,893.83 that K&E incurred for the period from October 9, 2018 through March 15, 2019, with respect to the WLB Debtors, and from October 9, 2018 through June 21, 2019, with respect to the WMLP Debtors (the “Fee Period”). In support of this Fee Application, K&E submits the declaration of Stephen E. Hessler, president of Stephen E. Hessler, P.C., a partner of Kirkland & Ellis LLP and a partner of Kirkland & Ellis International LLP (the “Hessler Declaration”), which is attached hereto as **Exhibit A** and incorporated by reference. In further support of this Fee Application, K&E respectfully states as follows:

Jurisdiction

1. The United States Bankruptcy Court for the Southern District of Texas (the “Court”) has jurisdiction over this matter pursuant to 28 U.S.C. § 1334 and the *Amended Standing Order of Reference from the United States District Court for the Southern District of*

² Capitalized terms used but not otherwise defined herein shall have the meanings ascribed to them in the *Amended Joint Chapter 11 Plan of Westmoreland Coal Company and Certain of Its Debtor Affiliates* (with all the supplements and exhibits thereto, the “WLB Plan”), which was attached to the order confirming the WLB Chapter 11 Plan [Docket No. 1561] as **Exhibit A** or the *Amended Joint Chapter 11 Plan of Liquidation for the WMLP Debtors, as Modified* (with all supplements and exhibits thereto, the “WMLP Plan”), which was attached to the order confirming the WMLP Chapter 11 Plan [Docket No. 1967] as **Exhibit A**, as applicable.

Texas, dated May 24, 2012 (the “Amended Standing Order”). K&E confirms its consent, pursuant to rule 7008 of the Federal Rules of Bankruptcy Procedure (the “Bankruptcy Rules”), to the entry of a final order by the Court in connection with this Fee Application to the extent that it is later determined that the Court, absent consent of the parties, cannot enter final orders or judgments in connection herewith consistent with Article III of the United States Constitution. Venue is proper pursuant to 28 U.S.C. §§ 1408 and 1409.

2. The bases for the relief requested herein are sections 330 and 331 of title 11 of the United States Code (the “Bankruptcy Code”), Bankruptcy Rule 2016, rule 2016-1 of the Bankruptcy Local Rules for the Southern District of Texas (the “Local Bankruptcy Rules”), the *Order Establishing Procedures for Interim Compensation and Reimbursement of Expenses for Professionals* [Docket No. 495] (the “Interim Compensation Order”), the WLB Plan, and the WMLP Plan.

The Debtors’ Retention of K&E

3. On November 14, 2018, the Court entered the *Order Authorizing the Retention and Employment of Kirkland & Ellis LLP and Kirkland & Ellis International LLP as Attorneys for the Debtors and Debtors in Possession Effective Nunc Pro Tunc to the Petition Date* [Docket No. 491] (the “Retention Order”), attached hereto as **Exhibit B** and incorporated by reference. The Retention Order authorizes the Debtors to compensate and reimburse K&E in accordance with the Bankruptcy Code, the Bankruptcy Rules, the Local Bankruptcy Rules, and the Interim Compensation Order. The Retention Order also authorizes the Debtors to compensate K&E at K&E’s hourly rates charged for services of this type and to reimburse K&E for K&E’s actual and necessary out-of-pocket expenses incurred, subject to application to this Court. The particular terms of K&E’s engagement are detailed in the engagement letter by and between K&E and the

Debtors, effective as of March 7, 2018, and attached hereto as **Exhibit C** (the “Engagement Letter”).

4. The Retention Order authorizes K&E to provide the following services consistent with and in furtherance of the services enumerated above:

- a. advising the Debtors with respect to their powers and duties as debtors-in-possession in the continued management and operation of their business and properties;
- b. advising and consulting on their conduct during these chapter 11 cases, including all of the legal and administrative requirements of operating in chapter 11;
- c. attending meetings and negotiating with representatives of creditors and other parties in interest;
- d. taking all necessary actions to protect and preserve the Debtors’ estates, including prosecuting actions on the Debtors’ behalf, defending any action commenced against the Debtors, and representing the Debtors in negotiations concerning litigation in which the Debtors are involved, including objections to claims filed against the Debtors’ estates;
- e. preparing pleadings in connection with these chapter 11 cases, including motions, applications, answers, orders, reports, and papers necessary or otherwise beneficial to the administration of the Debtors’ estates;
- f. representing the Debtors in connection with obtaining authority to continue using cash collateral and postpetition financing;
- g. advising the Debtors in connection with any potential sale of assets;
- h. appearing before the Court and any appellate courts to represent the interests of the Debtors’ estates;
- i. advising the Debtors regarding tax matters;
- j. taking any necessary action on behalf of the Debtors to negotiate, prepare, and obtain approval of a disclosure statement and confirmation of a chapter 11 plan and all documents related thereto; and
- k. performing all other necessary legal services for the Debtors in connection with the prosecution of these chapter 11 cases, including: (i) analyzing the Debtors’ leases and contracts and the assumption and assignment or rejection thereof; (ii) analyzing the validity of liens against the Debtors; and (iii) advising the Debtors on corporate and litigation matters.

Disinterestedness of K&E

5. To the best of the Debtors' knowledge and as disclosed in the *Declaration of Stephen E. Hessler in Support of the Debtors' Application for Entry of an Order Authorizing the Retention and Employment of Kirkland & Ellis LLP and Kirkland & Ellis International LLP as Attorneys for the Debtors and Debtors in Possession Effective Nunc Pro Tunc to the Petition Date* [Docket No. 227, Exhibit B] (as supplemented, the "K&E Declaration"), in the *First Supplemental Declaration of Stephen E. Hessler, in Support of Application of the Debtors Application for Entry of an Order Authorizing the Employment and Retention of Kirkland & Ellis LLP as Attorneys for the Debtors and Debtors in Possession Effective Nunc Pro Tunc to the Petition Date* [Docket No. 778], in the *Second Supplemental Declaration of Stephen E. Hessler, in Support of the Debtors' Application for Entry of an Order Authorizing the Retention and Employment of Kirkland & Ellis LLP and Kirkland & Ellis International LLP as Attorneys for the Debtors and Debtors in Possession Effective Nunc Pro Tunc to the Petition Date* [Docket No. 1224], and in the *Third Supplemental Declaration of Stephen E. Hessler, in Support of the Debtors' Application for Entry of an Order Authorizing the Retention and Employment of Kirkland & Ellis LLP and Kirkland & Ellis International LLP as Attorneys for the Debtors and Debtors in Possession Effective Nunc Pro Tunc to the Petition Date* [Docket No. 1747], (a) K&E is a "disinterested person" within the meaning of section 101(14) of the Bankruptcy Code, as required by section 327(a) of the Bankruptcy Code, and does not hold or represent an interest adverse to the Debtors' estates and (b) K&E has no connection to the Debtors, their creditors, or other parties in interest, except as may be disclosed in the K&E Declaration.

6. K&E may have in the past represented, may currently represent, and likely in the future will represent parties in interest in connection with matters unrelated to the Debtors in these chapter 11 cases. In the K&E Declaration, K&E disclosed its connections to

parties in interest that it has been able to ascertain using its reasonable efforts. K&E has, and until the resolution of this Fee Application will continue to, update the K&E Declaration, as appropriate, if K&E becomes aware of relevant and material new information.

7. K&E performed the services for which it is seeking compensation on behalf of the Debtors and their estates, and not on behalf of any committee, creditor, or other entity.

8. Except to the extent of the advance payments paid to K&E that K&E previously disclosed to this Court in the K&E Declaration, K&E has received no payment and no promises for payment from any source other than the Debtors for services provided or to be provided in any capacity whatsoever in connection with these chapter 11 cases.

9. Pursuant to Bankruptcy Rule 2016(b), K&E has not shared, nor has K&E agreed to share (a) any compensation it has received or may receive with another party or person other than with the partners, counsel, and associates of K&E or (b) any compensation another person or party has received or may receive.

Summary of Compliance with Interim Compensation Order

10. This Fee Application has been prepared in accordance with the Interim Compensation Order, the WLB Plan, the WMLP Plan, and the applicable provisions of the Bankruptcy Code. K&E is requesting compensation on account of 13,887.40 hours K&E attorneys and paraprofessionals expended during the Fee Period.

11. K&E seeks final allowance of compensation for professional services rendered to the WLB Debtors during the Fee Period in the amount of \$6,620,058.50 for direct services provided to the WLB Debtors, \$2,875,509.15 for shared services provided to both the WLB Debtors and WMLP Debtors and allocated to the WLB Debtors in accordance with the provisions of the Intercompany Settlement Order, and reimbursement of actual and necessary expenses incurred in connection with providing such services in the amount of \$193,473.78.

12. K&E seeks final compensation for professional services rendered to the WMLP Debtors during the Fee Period in the amount of \$883,808.00 for direct services provided to the WMLP Debtors, \$1,751,806.85 for shared services provided to both the WLB Debtors and WMLP Debtors and allocated to the WMLP Debtors in accordance with the provisions of the Intercompany Settlement Order, and reimbursement of actual and necessary expenses incurred in connection with providing such services in the amount of \$100,420.05.

13. In accordance with the Interim Compensation Order, as of the date hereof, K&E has received payments with respect to services rendered to, or allocable to, the Debtors totaling \$12,371,214.63 (\$12,077,320.80 of which was for services provided and \$293,893.83 of which was for reimbursement of expenses) for the Fee Period. Accordingly, by this Fee Application, and to the extent such amounts have not been paid by the time of the hearing on this Fee Application, K&E seeks payment of the remaining \$53,861.70, which amount represents the entire amount of the unpaid fees incurred during the Fee Period.³

Fees and Expenses Incurred During Fee Period

A. Customary Billing Disclosures.

14. K&E's hourly rates are set at a level designed to compensate K&E fairly for the work of its attorneys and paraprofessionals and to cover fixed and routine expenses. The hourly rates and corresponding rate structure utilized by K&E in these chapter 11 cases are equivalent to the hourly rates and corresponding rate structure used by K&E for other restructuring matters, as well as similar complex corporate, securities, and litigation matters whether in court or otherwise, regardless of whether a fee application is required. The rates and rate structure reflect

³ This amount also reflects the 20% holdback for the WMLP Debtors for the period from March 1, 2019 through June 21, 2019 (the "Interim Fee Period").

that such restructuring and other complex matters typically are national in scope and typically involve great complexity, high stakes, and severe time pressures. For the convenience of the Court and all parties in interest, attached hereto as **Exhibit D** is K&E's budget and staffing plan for this Fee Period and attached hereto as **Exhibit E** is a summary of blended hourly rates for timekeepers who billed to non-bankruptcy matters and blended hourly rates for timekeepers who billed to the Debtors during the Fee Period.

B. Fees Incurred During Fee Period.

15. In the ordinary course of K&E's practice, K&E maintains computerized records of the time expended to render the professional services required by the Debtors and their estates. For the convenience of the Court and all parties in interest, attached hereto as **Exhibit F** is a summary of fees incurred and hours expended during the Fee Period, setting forth the following information:

- the name of each attorney and paraprofessional for whose work on these chapter 11 cases compensation is sought;
- each attorney's year of bar admission and area of practice concentration;
- the aggregate time expended and fees billed by each attorney and each paraprofessional during the Fee Period;
- the hourly billing rate for each attorney and each paraprofessional at K&E's current billing rates;
- the hourly billing rate for each attorney and each paraprofessional as disclosed in the first interim application filed on March 5, 2019 [Docket No. 1581];
- the number of rate increases since the inception of the case; and
- a calculation of total compensation requested using the rates disclosed in the *Debtors' Application for Entry of an Order Authorizing the Retention and Employment of Kirkland & Ellis LLP and Kirkland & Ellis International LLP as Attorneys for the Debtors and Debtors in Possession Effective Nunc Pro Tunc to the Petition Date* [Docket No. 227] (the "**Retention Application**").

C. Payment Allocation.

16. Throughout the Fee Period, K&E generally allocated the fees and expenses sought in connection with this Fee Application in accordance with the Interim Compensation Order. Specifically, K&E used reasonable best efforts to allocate any fees sought in connection with each Monthly Fee Statement (as defined in the Interim Compensation Order) to the applicable Debtor or Debtor groups to which such fees related (the “Direct Fees”). For the Interim Fee Period, all fees and expenses were incurred in providing services solely to the WMLP Debtors.

17. In accordance with paragraph 2(b) of the Interim Compensation Order, K&E allocated fees and expenses billed during the Fee Period among (a) the Debtors with respect to the collective benefit of all Debtors; (b) WLB Debtors; and (c) WMLP Debtors. K&E created specific client-matter numbers that were directly attributable to the WLB Debtors and WMLP Debtors, denoted by “[WLB]” and “[WMLP]” prefixes, respectively. In situations where fees and expenses were incurred for the collective benefit of all Debtors (the “Collective Fees”), such fees were “allocated among Debtors or Debtor groups in the same proportion as such Professional’s Direct Fees are allocated during the same period” unless allocated in some other manner as agreed among the Professionals (the “Collective Fee Allocation”). *See* Interim Compensation Order ¶ 2(b). In each case, K&E timekeepers billed their time to client-matter numbers that had the prefix “[Westmoreland Group],” and the fees incurred for the aggregate “[Westmoreland Group]” client-matter numbers represent the total Collective Fees.

18. As noted in the Interim Compensation Order, the allocation of fees and expenses was subject to review by all Professionals. After many months of discussion and litigation of intersilo disputes on a multitude of issues, the Debtors reached a comprehensive intercompany settlement agreement with their key stakeholders and the Committee that resolved, among other things, all professional-fee allocation issues. *See* Order Authorizing and Approving Intercompany

Settlement Term Sheet [Docket No. 1548] (the “Intercompany Settlement Order”). Specifically, the Intercompany Settlement Order contemplates the allocation of professional fees and expenses between the estates regarding inter-Debtor matters, as well as the allocation of fees and expenses related to the trial on the Debtors’ motion for relief under sections 1113 and 1114 of the Bankruptcy Code.

19. Pursuant to the Intercompany Settlement Order, shared fees and expenses of professionals retained by the Debtors or the Committee shall be allocated 70% to the WLB Debtors and 30% to the WMLP Debtors, except with respect to (x) professional fees and expenses incurred for seeking modifications to the collective bargaining agreements with the UMWA, for which the WMLP Debtors will pay \$1 million and the balance will be paid by the WLB Debtors,⁴ (y) professional fees and expenses incurred for seeking modifications to retiree benefits, all of which will be paid by the WLB Debtors, and (z) the fees and expenses of the Tender Offer (including expenses related to the negotiation, documentation, implementation and execution of such Tender Offer), for which the WMLP Debtors shall bear 70% of the fees and expenses and the WLB Debtors shall bear 30% of the fees and expenses.

20. All prior disputes regarding the allocation of K&E’s fees and expenses were therefore resolved pursuant to the Intercompany Settlement Order, and K&E has continued to allocate its fees pursuant to the Interim Compensation Order and the Intercompany Settlement Order. No parties have objected to the allocation of fees after the Intercompany Settlement Order was entered by the Court.

⁴ K&E coordinated with the other professionals in these chapter 11 cases regarding the WMLP Debtors’ cap of \$1 million for fees and expenses incurred seeking modifications to the collective bargaining agreements with the UMWA. The result of this coordination was the conclusion that K&E’s share of the \$1 million cap was approximately \$875,000. K&E’s remaining fees and expenses were allocated to the WLB Debtors consistent with the Intercompany Settlement Order.

D. Expenses Incurred During Fee Period.

21. In the ordinary course of K&E's practice, K&E maintains a record of expenses incurred in the rendition of the professional services required by the Debtors and their estates and for which reimbursement is sought. K&E currently charges \$0.16 per page for standard duplication in its offices in the United States. K&E does not charge its clients for incoming facsimile transmissions.

22. For the convenience of the Court and all parties in interest, attached hereto as **Exhibit G** is a summary for the Fee Period, setting forth the total amount of reimbursement sought with respect to each category of expenses for which K&E is seeking reimbursement.

Summary of Legal Services Rendered During the Fee Period

23. As discussed above, during the Fee Period, K&E provided extensive and important professional services to the Debtors in connection with these chapter 11 cases. These services were often performed under severe time constraints and were necessary to address a multitude of critical issues both unique to these chapter 11 cases and typically faced by large corporate debtors in similar cases of this magnitude and complexity.

24. To provide a meaningful summary of K&E's services provided on behalf of the Debtors and their estates, K&E has established, in accordance with its internal billing procedures, certain subject matters categories (each, a "Matter Category")⁵ in connection with these chapter 11 cases. The following is a summary of the fees and hours billed for each Matter Category in the Fee Period:⁶

⁵ In certain instances K&E may have billed the same amount of fees, but different amount of hours to different matter categories. This difference is the result of different staffing of each such matter category.

⁶ K&E added a number of matters postpetition, that were not part of the initial budget and staffing plan. Nevertheless, the aggregate amounts of fees requested in this Fee Application is less than the budgeted amounts.

Matter Number	Project Category Description	Hours				Total Compensation			
		Budgeted		Billed		Budgeted		Billed	
5	[WLB] Chapter 11 Filing	0	-	0	0.00	\$0.00	-	\$0.00	\$0.00
7	[WLB] Automatic Stay	68	-	76	13.70	\$60,000.00	-	\$67,200.00	\$12,250.00
8	[WLB] Business Operations	1,164	-	1,304	2.70	\$1,000,000.00	-	\$1,120,000.00	\$1,606.50
9	[WLB] Case Administration	297	-	332	88.00	\$200,000.00	-	\$224,000.00	\$36,500.00
10	[WLB] Claims Analysis and Objections	118	-	132	23.80	\$100,000.00	-	\$112,000.00	\$17,981.00
11	[WLB] Corporate and Securities Matters	1,033	-	1,157	74.00	\$900,000.00	-	\$1,008,000.00	\$73,029.00
12	[WLB] Creditor and Stakeholder Issues	1,084	-	1,214	1,111.60	\$1,000,000.00	-	\$1,120,000.00	\$865,583.00
13	[WLB] Cash Collateral / Cash Management / DIP Financing	427	-	478	245.50	\$400,000.00	-	\$448,000.00	\$217,790.00
14	[WLB] Disclosure Statement, Plan, Confirmation	4,141	-	4,638	4,585.60	\$3,750,000.00	-	\$4,200,000.00	\$3,980,450.50
15	[WLB] Employee / Legacy Issues	2,695	-	3,019	1,188.40	\$2,750,000.00	-	\$3,080,000.00	\$1,241,697.50
16	[WLB] Executory Contracts and, Unexpired Leases	132	-	148	138.20	\$100,000.00	-	\$112,000.00	\$101,661.00
17	[WLB] Hearings	259	-	290	164.10	\$240,000.00	-	\$268,800.00	\$179,608.00
18	[WLB] Insurance	25	-	28	0.00	\$20,000.00	-	\$22,400.00	\$0.00
19	[WLB] Non-Working Travel Time	268	-	300	0.00	\$240,000.00	-	\$268,800.00	\$0.00
21	[WLB] Retention and Fee Matters - K&E	263	-	295	0.00	\$200,000.00	-	\$224,000.00	\$0.00
22	[WLB] Retention - Non K&E	69	-	77	190.90	\$50,000.00	-	\$56,000.00	\$183,555.00
23	[WLB] Schedules / SOFA	5	-	10	0.00	\$2,500.00	-	\$2,800.00	\$0.00
24	[WLB] Tax Issues	67	-	75	250.70	\$48,000.00	-	\$53,000.00	\$239,934.00
25	[WLB] U.S. Trustee Issues & Communications	45	-	50	0.00	\$60,000.00	-	\$67,200.00	\$0.00
26	[WLB] Use, Sale, and Lease of Property	189	-	212	772.20	\$1,000,000.00	-	\$1,120,000.00	\$709,360.50
27	[WLB] Utilities	25	-	28	1.10	\$20,000.00	-	\$22,400.00	\$750.00
29	[WMLP] Chapter 11 Filing	0	-	0	0.00	\$0.00	-	\$0.00	\$0.00
31	[WMLP] Automatic Stay	45	-	51	2.10	\$40,000.00	-	\$44,800.00	\$1,975.50
32	[WMLP] Business Operations	699	-	783	11.60	\$600,000.00	-	\$672,000.00	\$10,573.00

Matter Number	Project Category Description	Hours				Total Compensation			
		Budgeted		Billed		Budgeted		Billed	
33	[WMLP] Case Administration	59	-	66	48.30	\$40,000.00	-	\$44,800.00	\$26,503.50
34	[WMLP] Claims Analysis and Objections	47	-	53	47.10	\$40,000.00	-	\$44,800.00	\$32,811.00
35	[WMLP] Corporate and Securities Matters	316	-	354	14.40	\$275,000.00	-	\$308,000.00	\$14,018.00
36	[WMLP] Creditor and Stakeholder Issues	266	-	297	241.80	\$245,000.00	-	\$274,400.00	\$261,394.00
37	[WMLP] Cash Collateral / Cash Management	320	-	358	71.70	\$300,000.00	-	\$336,000.00	\$62,280.50
38	[WMLP] Disclosure Statement, Plan, Confirmation	1,435	-	1,608	188.10	\$1,300,000.00	-	\$1,456,000.00	\$174,479.50
39	[WMLP] Employee / Legacy Issues	294	-	329	166.50	\$300,000.00	-	\$336,000.00	\$179,742.50
40	[WMLP] Executory Contracts and Unexpired Leases	53	-	59	72.20	\$40,000.00	-	\$44,800.00	\$59,723.00
41	[WMLP] Hearings	108	-	121	10.60	\$100,000.00	-	\$112,000.00	\$7,681.00
42	[WMLP] Insurance	25	-	28	0.00	\$20,000.00	-	\$22,400.00	\$0.00
43	[WMLP] Non-Working Travel Time	112	-	125	12.50	\$100,000.00	-	\$112,000.00	\$6,849.50
45	[WMLP] Retention and Fee Matters - K&E	132	-	148	33.10	\$100,000.00	-	\$112,000.00	\$10,657.50
46	[WMLP] Retention - Non K&E	138	-	154	24.00	\$100,000.00	-	\$112,000.00	\$21,127.50
47	[WMLP] Schedules / SOFA	30	-	34	0.00	\$25,000.00	-	\$28,000.00	\$0.00
48	[WMLP] Tax Issues	21	-	23	29.60	\$20,000.00	-	\$22,400.00	\$32,236.00
49	[WMLP] U.S. Trustee Issues & Communications	22	-	25	0.00	\$20,000.00	-	\$22,400.00	\$0.00
50	[WMLP] Use, Sale, and Lease of Property	216	-	242	153.90	\$200,000.00	-	\$224,000.00	\$157,750.00
51	[WMLP] Utilities	25	-	28	4.20	\$20,000.00	-	\$22,400.00	\$3,748.50
54	[Westmoreland Group] Business Operations	N/A	-	N/A	199.80	N/A	-	N/A	\$160,800.00
55	[Westmoreland Group] Case Administration.	N/A	-	N/A	393.30	N/A	-	N/A	\$269,575.00
56	[Westmoreland Group] Corp. & Security	N/A	-	N/A	100.90	N/A	-	N/A	\$93,533.00
57	[Westmoreland Group] Creditor / Stakeholder	N/A	-	N/A	646.20	N/A	-	N/A	\$563,218.00

Matter Number	Project Category Description	Hours				Total Compensation			
		Budgeted		Billed		Budgeted		Billed	
58	[Westmoreland Group] Employee / Legacy	N/A	-	N/A	425.30	N/A	-	N/A	\$407,670.00
59	[Westmoreland Group] Hearings	N/A	-	N/A	36.90	N/A	-	N/A	\$33,566.00
60	[Westmoreland Group] Non-Working Travel	N/A	-	N/A	273.90	N/A	-	N/A	\$224,099.00
61	[Westmoreland Group] Retention Fee / K&E	N/A	-	N/A	408.00	N/A	-	N/A	\$251,663.50
62	[Westmoreland Group] Retention Non-K&E	N/A	-	N/A	165.00	N/A	-	N/A	\$117,829.50
63	[Westmoreland Group] Tax Issues	N/A	-	N/A	46.10	N/A	-	N/A	\$43,737.00
64	[Westmoreland Group] US Trustee Issue	N/A	-	N/A	9.80	N/A	-	N/A	\$8,087.50
65	[Westmoreland Group] Use / Sale / Lease	N/A	-	N/A	63.40	N/A	-	N/A	\$58,660.00
67	[Westmoreland Group] Insurance	N/A	-	N/A	39.00	N/A	-	N/A	\$34,680.00
68	[Westmoreland Group] Schedules / SOFA	N/A	-	N/A	125.40	N/A	-	N/A	\$93,466.50
69	[Westmoreland Group] Claims & Objections	N/A	-	N/A	173.90	N/A	-	N/A	\$124,706.00
70	[Westmoreland Group] UMW 1113 Litigation	N/A	-	N/A	427.10	N/A	-	N/A	\$371,986.50
72	[Westmoreland Group] Tender Offer	N/A	-	N/A	371.20	N/A	-	N/A	\$348,598.50
Totals		16,737	-	18,749	13,887.40	\$16,025,500.00	-	\$17,947,800.00	\$12,131,182.50

25. The following is a summary, by Matter Category, of the most significant professional services provided by K&E during the Fee Period. This summary is organized in accordance with K&E's internal system of matter numbers. The detailed descriptions demonstrate that K&E was heavily involved in performing services for the Debtors on a daily basis, often including night and weekend work, to meet the needs of the Debtors' estates in these chapter 11 cases. A schedule setting forth a description of the Matter Categories utilized in this case, the number of hours expended by K&E partners, associates, and paraprofessionals by matter, and the aggregate fees associated with each matter is attached hereto as **Exhibit H**.

26. In addition, K&E's computerized records of time expended providing professional services to the Debtors and their estates are attached hereto as **Exhibit I**, and K&E's records of expenses incurred during the Fee Period in the rendition of professional services to the Debtors and their estates are attached as **Exhibit J**.

(a) **[WLB] Automatic Stay [Matter No. 7]**

Total Fees: \$12,250.00
Total Hours: 13.70

27. This Matter Category includes time spent by K&E attorneys and paraprofessionals related to the enforcement of the automatic stay with respect to the WLB Debtors.

(b) **[WLB] Business Operations [Matter No. 8]**

Total Fees: \$1,606.50
Total Hours: 2.70

28. This Matter Category includes time spent by K&E attorneys addressing various business and operational matters related to the WLB Debtors' postpetition activities and drafting meetings minutes.

(c) **[WLB] Case Administration [Matter No. 9]**

Total Fees: \$36,500.00
Total Hours: 88.00

29. This Matter Category includes time spent on a variety of tasks that were necessary to ensure the efficient and smooth administration of the WLB Debtors' chapter 11 cases. Specifically, K&E attorneys and paraprofessionals spent time:

- (i) docket monitoring;
- (ii) preparing witness and exhibits lists for different hearings; and
- (iii) conducting regular conferences internally with both restructuring and litigation teams, and with the WLB Debtors and their other advisors regarding the overall case status and high-level strategy.

(d) **[WLB] Claims Analysis and Objections [Matter No. 10]**

Total Fees: \$17,981.00
Total Hours: 23.80

30. This Matter Category includes time spent by K&E attorneys and paraprofessionals providing services relating to reviewing, analyzing, and researching issues related to claims asserted against the WLB Debtors' estates, including assignment of certain claims.

(e) **[WLB] Corporate and Securities Matters [Matter No. 11]**

Total Fees: \$73,029.00
Total Hours: 74.00

31. This Matter Category includes time spent by K&E attorneys updating and advising the WLB Debtors and their boards regarding their obligations in these chapter 11 cases. This Matter Category also includes time spent by K&E attorneys advising the WLB Debtors on various matters of securities law. Specifically, K&E attorneys and paraprofessionals spent time:

- (i) preparing governmental filings, including 10-Qs and 8-Ks;
- (ii) researching and reviewing precedent regarding certain compliance requirements; and
- (iii) preparing for board meetings.

(f) **[WLB] Creditor and Stakeholder Issues [Matter No. 12]**

Total Fees: \$865,583.00
Total Hours: 1,111.60

32. This Matter Category includes time spent by K&E attorneys and paraprofessionals engaging with various creditor constituencies, stakeholders, and their respective advisors in relation to the WLB Debtors' Plan, including, but not limited to: (a) the Committee; (b) Kramer Levin Naftalis & Frankel LLP ("Kramer Levin"); (c) FTI Consulting, Inc.; (d) Alvarez & Marsal North America, LLC ("A&M"); (e) Centerview Partners LLC ("Centerview"); (f) Jones Day;

(g) Schulte Roth & Zabel LLP (“Schulte”); (h) the Coal Act Funds; and (i) the utility customers of the WLB Debtors’ Colstrip mine.

33. These efforts included various forms of engagement, including in-person meetings, telephone conferences, and informal dialogue and discussion on matters affecting the administration of these chapter 11 estates and the disposition of these chapter 11 cases. Specifically, K&E attorneys spent time:

- (i) negotiating with Kramer Levin, Jones Day, and Schulte and drafting the Intercompany Settlement Term Sheet and Intercompany Settlement Term Sheet Order;
- (ii) negotiating with the Coal Act Funds and drafting the Coal Act Retirees Committee Settlement Term Sheet and the Coal Act Retirees Committee Settlement Order;
- (iii) negotiating with the Committee the General Unsecured Claims Amount and the Committee Settlement Amount;
- (iv) reviewing and revising the tender offer documents, including responding to the SEC comment letter; and
- (v) corresponding with the SEC and incorporating their comments to various documents.

(g) **[WLB] Cash Collateral, Cash Management, DIP Financing [Matter No. 13]**

Total Fees: \$217,790.00
Total Hours: 245.50

34. This Matter Category includes time spent by K&E attorneys and paraprofessionals addressing issues related to the WLB Debtors’ cash management system and DIP financing. Throughout this Fee Period, K&E attorneys and paraprofessionals spent time addressing matters related to approval and compliance with the WLB Debtors’ DIP financing.

(h) **[WLB] Disclosure Statement, Plan, Confirmation [Matter No. 14]**

Total Fees: \$3,980,450.50

Total Hours: 4,585.60

35. This Matter Category includes time spent by K&E attorneys and paraprofessionals providing services related to developing the WLB Plan. This Matter Category also includes time spent by K&E attorneys and paraprofessionals providing services related to obtaining confirmation of the WLB Plan. Specifically, K&E attorneys and paraprofessionals spent time:

- (i) researching and reviewing materials regarding legal and factual issues relevant to the WLB Plan process;
- (ii) drafting and revising the WLB Plan;
- (iii) drafting and revising the supplement to the WLB Plan and related exhibits and addressing factual and legal issues related thereto;
- (iv) engaging in discussions with the WLB Debtors' stakeholders to secure their support for the WLB Plan process;
- (v) analyzing voting results and drafting the voting declaration;
- (vi) responding to both formal and informal objections to the WLB Plan;
- (vii) reviewing and analyzing complex bankruptcy, tax, and real estate issues related to the WLB Plan;
- (viii) drafting, negotiating, and revising various asset purchase agreements, the liquidating trust agreement, and the WLB Plan administrator agreement;
- (ix) drafting and revising the confirmation brief, the confirmation declarations, and the confirmation order; and
- (x) coordinating and responding to diligence requests from numerous parties relating to the WLB Plan.

(i) **[WLB] Employee/Legacy Issues [Matter No. 15]**

Total Fees: \$1,241,697.50

Total Hours: 1,188.40

36. This Matter Category includes time spent by K&E attorneys and paraprofessionals related to various issues involving the WLB Debtors' employees and retirees. Among other things, K&E attorneys and paraprofessionals spent significant time:

- (i) researching and analyzing various issues related to the WLB Debtors' labor and retiree issues, as well as engaging in discussions with the United Mine Workers of America ("UMWA") and the International Union of Operating Engineers regarding various collective bargaining matters;
- (ii) drafting and revising various pleadings relating to the WLB Debtors' labor and retiree issues, including pleadings relating to the adversary proceeding commenced against the WLB Debtors relating to the Coal Act and the WLB Debtors' section 1113 and 1114 motion and declarations in support thereof;
- (iii) preparing witnesses for depositions relating to labor issues, and attending these depositions; and
- (iv) assisting the WLB Debtors in negotiations with various interested parties relating to labor and employee issues.

(j) **[WLB] Executory Contracts, Unexpired Leases [Matter No. 16]**

Total Fees: \$101,661.00

Total Hours: 138.20

37. This Matter Category includes time spent by K&E attorneys examining issues related to the WLB Debtors' executory contracts and unexpired leases and corresponding with various contract counterparties. Specifically, K&E attorneys focused on building a strategy with regard to the executory contracts, and reviewing documents related to the discovery process.

(k) **[WLB] Hearings [Matter No. 17]**

Total Fees: \$179,608.00

Total Hours: 164.10

38. This Matter Category includes time spent by K&E attorneys and paraprofessionals providing services related to preparing for and attending the WLB Debtors' hearings during the Fee Period (with the exception of the trial on sections 1113 and 1114 of the Bankruptcy Code), including preparing agendas, orders, and binders related to hearings, settling orders before and after hearings, and corresponding with various parties in preparation for, and after the hearings. These services also included conferences to discuss multiple matters scheduled for a specific hearing and coordinating related logistics. As part of any large case, there are often multiple matters scheduled for each hearing that require the expertise of a number of K&E attorneys. K&E is cognizant of this fact and uses its best efforts to minimize the number of attorneys present at each hearing.

(l) **[WLB] Retention - Non K&E [Matter No. 22]**

Total Fees: \$183,555.00

Total Hours: 190.90

39. This Matter Category includes time spent by K&E attorneys and paraprofessionals providing services related to the retention of the WLB Debtors' other professionals in these chapter 11 cases. Specifically, K&E attorneys and paraprofessionals spent time:

- (i) preparing and obtaining Court approval of the WLB Debtors' retention of Centerview, as financial adviser and investment banker;
- (ii) preparing and obtaining Court approval of the WLB Debtors' retention of their special labor and employee benefits counsel;
- (iii) corresponding with various professionals with respect to, and reviewing and analyzing the Creditors' Committee retention application of Jefferies LLC as its investment banker;

- (iv) preparing the WLB Debtors' retention application of McKinsey & Company ("McKinsey"), declaration in support thereof, and related documents;
- (v) drafting stipulations extending time for U.S. Trustee to object to McKinsey retention application;
- (vi) reviewing and analyzing Mar-Bow and the U.S. Trustee's objection to the WLB Debtors' retention of McKinsey;
- (vii) research and analyzing various issues related to such objections;
- (viii) reviewing and analyzing various correspondence and responding to various discovery requests with respect to the WLB Debtors' retention of McKinsey;
- (ix) preparing materials for the conferences regarding the dispute between Mar-Bow and McKinsey Recovery & Transformation Services U.S., LLC;
- (x) reviewing and revising Centerview and PricewaterhouseCoopers LLP fee statements; and
- (xi) reviewing and revising Drinker Biddle retention application and fee application.

(m) **[WLB] Tax Issues [Matter No. 24]**

Total Fees: \$239,934.00

Total Hours: 250.70

40. This Matter Category includes time spent by K&E attorneys conducting legal research and analysis, and generally advising the WLB Debtors in connection with tax issues relating to the WLB Debtors' operations and revising the WLB Plan and disclosure statement regarding tax issues related to the restructuring transactions contemplated by the WLB Plan. Specifically, K&E attorneys spent time researching and analyzing certain tax issues, including Canadian tax issues, arising in connection with the WLB Debtors' current business operations and employee and retiree obligations, and engaging in discussions with various stakeholders regarding the tax consequences of various restructuring alternatives intended to maximize the value of the WLB Debtors' estates.

(n) **[WLB] Use, Sale and Lease of Property [Matter No. 26]**

Total Fees: \$709,360.50

Total Hours: 772.20

41. This Matter Category includes time spent by K&E attorneys and paraprofessionals providing services relating to the WLB Debtors' sale of assets and property interests. Specifically, K&E attorneys and paraprofessionals spent time:

- (i) negotiating and revising an asset sale agreement with the WLB Debtors' stalking horse bidder for substantially all of their assets, including related disclosure schedules;
- (ii) coordinating potential bidders' document review process with the Debtors' financial advisor to ensure access to documents relating to the WLB Debtors' sale process;
- (iii) reviewing and analyzing sale marketing materials relating to the WLB Debtors' sale process;
- (iv) drafting, negotiating, and revising nondisclosure agreements with respect to documents provided to potential bidders in the WLB Debtors' marketing process;
- (v) reviewing and analyzing bid proposals for the WLB Debtors' core assets and non-core assets, and communicating with potential bidders regarding bid proposals relating to the WLB Debtors' sale;
- (vi) analyzing issues regarding transaction documents, including the form asset purchase agreement related to the sale of substantially all of the WLB Debtors' assets, as well as drafting agreements related thereto;
- (vii) analyzing various strategies and approaches with the WLB Debtors and their other advisors regarding the sale process;
- (viii) coordinating and preparing schedules and disclosure documents related to the sale of substantially all of the WLB Debtors' assets;
- (ix) negotiating and engaging with the Committee and other stakeholders regarding the sale process;
- (x) advising the WLB Debtors in sales for certain of the WLB Debtors' non-core assets and drafting, negotiating, and revising a transaction agreement for same;

- (xi) analyzing environmental and other considerations with regard to the WLB Debtors' asset sales; and
- (xii) drafting and revising various sale-related agreements, including general assignment and assumption agreement, permit transfer agreement, asset purchase agreement, bill of sale agreement, sellers' officer's certificate, and transition services agreement.

(o) **[WLB] Utilities [Matter No. 27]**

Total Fees: \$750.00

Total Hours: 1.10

42. This Matter Category includes time spent by K&E attorneys providing services relating to utility issues arising in connection with the WLB Debtors' chapter 11 cases, including corresponding with utility providers regarding adequate assurance requests.

(p) **[WMLP] Automatic Stay [Matter No. 31]**

Total Fees: \$1,975.50

Total Hours: 2.10

43. This Matter Category includes time spent by K&E attorneys providing services relating to the enforcement of the automatic stay with respect to the WMLP Debtors.

(q) **[WMLP] Business Operations [Matter No. 32]**

Total Fees: \$10,573.00

Total Hours: 11.60

44. This Matter Category includes time spent by K&E attorneys addressing various business and operational matters related to the WMLP Debtors' postpetition activities, and creating and implementing an all-encompassing and cohesive strategy for maintaining the WMLP Debtors' business operations with minimal disruptions during the course of the WMLP Debtors' chapter 11 cases, and consulting the WMLP Debtors regarding their compliance with chapter 11 operating and reporting requirements.

(r) **[WMLP] Case Administration [Matter No. 33]**

Total Fees: \$26,503.50
Total Hours: 48.30

45. This Matter Category includes time spent on a variety of tasks that were necessary to ensure the efficient and smooth administration of the WMLP Debtors' chapter 11 cases. Specifically, K&E attorneys and paraprofessionals spent time:

- (i) docket monitoring;
- (ii) preparing witness and exhibits lists for different hearings; and
- (iii) conducting regular conferences internally with both restructuring and litigation teams, and with the WMLP Debtors and their other advisors regarding the overall case status and high-level strategy.

(s) **[WMLP] Claims Analysis and Objections [Matter No. 34]**

Total Fees: \$32,811.00
Total Hours: 47.10

46. This Matter Category includes time spent by K&E attorneys and paraprofessionals providing services relating to reviewing, analyzing, and researching issues related to claims asserted against the WMLP Debtors' estates, including assignment of certain claims.

(t) **[WMLP] Corporate and Securities Matters [Matter No. 35]**

Total Fees: \$14,018.00
Total Hours: 14.40

47. This Matter Category includes time spent by K&E attorneys updating and advising the WMLP Debtors and their boards regarding their obligations in these chapter 11 cases. This Matter Category also includes time spent by K&E attorneys advising the WMLP Debtors on various matters of securities law.

(u) **[WMLP] Creditor and Stakeholder Issues [Matter No. 36]**

Total Fees: \$261,394.00
 Total Hours: 241.80

48. This Matter Category includes time spent by K&E attorneys and paraprofessionals engaging with various creditor constituencies, stakeholders, their respective advisors, and other professionals including: (a) Schulte Roth & Zabel LLP (“Schulte”); (b) Jones Day; and (c) Lazard Frères & Co. LLC (“Lazard”). These efforts included various forms of engagement, including: in-person meetings, telephone conferences, coordinating and responding to diligence requests, and informal dialogue and discussion on matters affecting the administration of these chapter 11 estates and the disposition of these chapter 11 cases, including issues related to the sale process and employee issues. These efforts included discussions on matters affecting the administration of WMLP Debtors’ chapter 11 estates and the disposition of the WMLP Debtors’ chapter 11 cases.

(v) **[WMLP] Cash Collateral - Cash Management [Matter No. 37]**

Total Fees: \$62,280.50
 Total Hours: 71.70

49. This Matter Category includes time spent by K&E attorneys and paraprofessionals addressing issues related to the WMLP Debtors’ cash management system and access to cash collateral. Throughout the Fee Period, K&E attorneys and paraprofessionals spent time addressing matters related to approval and compliance with the WMLP Debtors’ cash collateral order.

(w) **[WMLP] Disclosure Statement, Plan, Confirmation [Matter No. 38]**

Total Fees: \$174,479.50
 Total Hours: 188.10

50. This Matter Category includes time spent by K&E attorneys providing services related to reviewing and developing the WMLP Debtors’ chapter 11 plan, disclosure statement, and solicitation and confirmation materials, including negotiating and finalizing a settlement with

the WMLP Debtors' secured creditors and the official committee of unsecured creditors.

Specifically, K&E attorneys and paraprofessionals spent time:

- (i) researching and reviewing materials regarding legal and factual issues relevant to the WMLP Debtors' chapter 11 plan process;
- (ii) drafting and revising the WMLP Debtors' chapter 11 plan and various key documents related to the WMLP Plan, including the confirmation order, confirmation declarations, and liquidating trust agreement, among other documents;
- (iii) engaging in discussions with the WMLP Debtors' stakeholders to secure their support for the WMLP Debtors' chapter 11 plan; and
- (iv) reviewing and analyzing complex bankruptcy and tax issues related to the WMLP Debtors' chapter 11 plan.

(x) **[WMLP] Employee/Legacy Issues [Matter No. 39]**

Total Fees: \$179,742.50

Total Hours: 166.50

51. This Matter Category includes time spent by K&E attorneys related to various issues involving the WMLP Debtors' employees and retirees. Among other things, K&E attorneys and paraprofessionals spent significant time:

- (i) researching and analyzing various issues related to the WMLP Debtors' labor and retiree issues, as well as engaging in discussions with UMWA regarding various collective bargaining matters;
- (ii) responding to diligence requests from parties-in-interest regarding the valued employee retention program, including the U.S. Trustee; and
- (iii) assisting the WMLP Debtors in negotiations with various interested parties relating to labor and employee issues.

(y) **[WMLP] Executory Contracts and Unexpired Leases [Matter No. 40]**

Total Fees: \$59,723.00

Total Hours: 72.20

52. This Matter Category includes time spent by K&E attorneys examining issues related to the WMLP Debtors' executory contracts and unexpired leases and corresponding with

various contract counterparties. This Matter Category also includes time spent drafting a motion to extend the section 365(d)(4) period to assume or reject executory contracts.

(z) **[WMLP] Hearings [Matter No. 41]**

Total Fees: \$7,681.00
Total Hours: 10.60

53. This Matter Category includes time spent by K&E attorneys and paraprofessionals providing services related to preparing for and attending the WMLP Debtors' hearings during the Fee Period (with the exception of the trial on sections 1113 and 1114 of the Bankruptcy Code), including preparing agendas, orders, and binders related to hearings, settling orders before and after hearings, and corresponding with various parties in preparation for, and after the hearings. These services also included conferences to discuss multiple matters scheduled for a specific hearing and coordinating related logistics. As part of any large case, there are often multiple matters scheduled for each hearing that require the expertise of a number of K&E attorneys. K&E is cognizant of this fact and used its best efforts to minimize the number of attorneys present at each hearing.

(aa) **[WMLP] Non-Working Travel Time [Matter No. 43]**

Total Fees: \$6,849.50
Total Hours: 12.50

54. This Matter Category includes time spent by K&E attorneys and paraprofessionals providing services relating to traveling in connection with their representation of the WMLP Debtors. The amounts presented for review and the request for payment in the Fee Application reflect a reduction of one half the charges for travel time.

(bb) **[WMLP] Retention and Fee Matters - K&E [Matter No. 45]**

Total Fees: \$10,657.50

Total Hours: 33.10

55. This Matter Category includes time spent by K&E attorneys providing services related to the retention of K&E as the WMLP Debtors' counsel, including fee allocation issues.

Specifically, K&E attorneys and paraprofessionals spent time:

- (i) preparing and filing supplemental declarations in support of the Retention Application;
- (ii) preparing and filing K&E fee statements and fee applications; and
- (iii) reviewing and revising K&E invoices regarding privilege and compliance with applicable guidelines and rules.

(cc) **[WMLP] Retention - Non K&E [Matter No. 46]**

Total Fees: \$21,127.50

Total Hours: 24.00

56. This Matter Category includes time spent by K&E attorneys providing services relating to assisting in the retention of other professionals related to the WMLP Debtors' chapter

11 cases. Specifically, K&E attorneys and paraprofessionals spent time:

- (i) drafting, revising, and providing advice in regard to the retention applications of the WMLP Debtors' other restructuring professionals;
- (ii) corresponding with various professionals, including the U.S. Trustee and Schulte in regard to the retention applications' of the WMLP Debtors' other restructuring professionals; and
- (iii) coordinating with the WMLP Debtors and their other advisors with respect to ordinary course professional retentions and complying with the related disclosure requirements of applicable provisions of the Bankruptcy Code.

(dd) **[WMLP] Tax Issues [Matter No. 48]**

Total Fees: \$32,236.00
 Total Hours: 29.60

57. This Matter Category includes time spent by K&E attorneys conducting legal research, preparing correspondence, corresponding with various advisors, and generally advising the WMLP Debtors on tax issues relating to or arising during the chapter 11 cases. During the Fee Period, K&E attorneys were responsible for researching and analyzing certain tax issues arising in connection with the WMLP Debtors' business operations and these chapter 11 cases.

(ee) **[WMLP] Use, Sale and Lease of Property [Matter No. 50]**

Total Fees: \$157,750.00
 Total Hours: 153.90

58. This Matter Category includes time spent by K&E attorneys related to the WMLP Debtors' continued use and sale of their property. Specifically, K&E attorneys spent time coordinating the sales processes for the Kemmerer and Oxford assets with the WMLP Debtors and their other professionals, and drafting related asset sale agreements and motions. Specifically, K&E attorneys and paraprofessionals spent time:

- (i) negotiating and revising an asset purchase agreement for the Kemmerer and Oxford assets; and
- (ii) analyzing various strategies and approaches with the WMLP Debtors and their other advisors and stakeholders regarding the Oxford and Kemmerer sale processes.

(ff) **[WMLP] Utilities [Matter No. 51]**

Total Fees: \$3,748.50
 Total Hours: 4.20

59. This Matter Category includes time spent by K&E attorneys providing services to the WMLP Debtors relating to utility issues arising in connection with filing these chapter 11

cases, including responding to utility providers' inquiries regarding the WMLP Debtors' chapter 11 cases.

(gg) **[Westmoreland Group] Business Ops [Matter No. 54]**

Total Fees: \$160,800.00
Total Hours: 199.80

60. This Matter Category includes time spent by K&E attorneys addressing various business and operational matters related to the Debtors' postpetition activities, and creating and implementing an all-encompassing and cohesive strategy for the Debtors' business operations with minimal disruptions during the course of the Debtors' chapter 11 cases. Specifically, K&E attorneys spent time researching and analyzing operational related issues related to vendors, the automatic stay, adequate assurance requests, and royalty payments and corresponding with various professionals with respect to the same issues. This Matter Category also includes time spent by K&E attorneys reviewing and revising various "first day" and "second day" final orders and corresponding with various professionals in regard to the revised orders. K&E attorneys also spent time drafting, reviewing, and revising motions pursuant to section 365(d)(4) and Bankruptcy Rule 9019.

(hh) **[Westmoreland Group] Case Administration [Matter No. 55]**

Total Fees: \$269,575.00
Total Hours: 393.30

61. This Matter Category includes time spent on a variety of tasks that were necessary to ensure the efficient and smooth administration of legal services related to the Debtors' chapter 11 cases. Specifically, K&E attorneys and paraprofessionals spent time:

- (i) coordinating, managing, and administering these chapter 11 cases on a daily basis, including monitoring critical dates and maintaining a case calendar, task lists, and work-in-progress reports;

- (ii) establishing procedures for case administration and docket monitoring;
- (iii) organizing and maintaining voluminous document files for these chapter 11 cases;
- (iv) ensuring compliance with the service and notice requirements of the Bankruptcy Code, the Bankruptcy Rules, and the Local Bankruptcy Rules, including coordinating service of pleadings and other related notices with the notice and claims agent retained in these chapter 11 cases;
- (v) facilitating compliance with all of the other applicable requirements of the Bankruptcy Code, Bankruptcy Rules, Local Bankruptcy Rules, and orders or procedures issued by the Bankruptcy Court; and
- (vi) conducting regular conferences internally and with the Debtors and their other advisors regarding the overall case status and high-level strategy.

62. Time billed to this Matter Category also includes work and meetings related to multiple matters such that the time cannot be easily allocated to one of the other matters.

(ii) **[Westmoreland Group] Corp. & Security [Matter No. 56]**

Total Fees: \$93,533.00
Total Hours: 100.90

63. This Matter Category includes time spent by K&E attorneys and paraprofessionals advising the Debtors on various matters of corporate and securities law. Specifically, K&E attorneys and paraprofessionals spent time:

- (i) preparing governmental filings, including 10-Qs and 8-Ks, form S-3s, and form S-8;
- (ii) corresponding with the SEC in regard to various issues;
- (iii) researching and reviewing precedent regarding certain compliance requirements; and
- (iv) preparing for board meetings, including drafting board presentation.

(jj) **[Westmoreland Group] Creditor/Stakeholder Issues [Matter No. 57]**

Total Fees: \$563,218.00
Total Hours: 646.20

64. This Matter Category includes time spent by K&E attorneys and paraprofessionals engaging with various creditor constituencies, stakeholders, and their respective advisors. Specifically, K&E attorneys spent significant time coordinating document review and responding to discovery requests from the official committee of unsecured creditors.

(kk) **[Westmoreland Group] Employee/Legacy [Matter No. 58]**

Total Fees: \$407,670.00
Total Hours: 425.30

65. This Matter Category includes time spent by K&E attorneys and paraprofessionals related to various issues involving the Debtors' employees. Among other things, K&E attorneys and paraprofessionals spent significant time:

- (i) reviewing and analyzing employee bonus, incentive, and severance considerations and structures;
- (ii) drafting and revising pleadings to obtain authority to implement a retention plan for the Debtors' key employees, including declarations in support thereof;
- (iii) responding to diligence requests from parties-in-interest regarding the valued employee retention program, including the U.S. Trustee; and
- (iv) assisting the Debtors in negotiations with various interested parties.

(ll) **[Westmoreland Group] Hearings [Matter No. 59]**

Total Fees: \$33,566.00
Total Hours: 36.90

66. This Matter Category includes time spent by K&E attorneys and paraprofessionals providing services related to preparing for and attending all hearings that occurred during the Fee Period (with the exception of the trial on sections 1113 and 1114 of the Bankruptcy Code),

including preparing agendas, orders, and binders related to hearings, settling orders before and after hearings, and corresponding with various parties in preparation for, and after the hearings.

(mm) **[Westmoreland Group] Non-Working Travel [Matter No. 60]**

Total Fees: \$224,099.00
Total Hours: 273.90

67. This Matter Category includes time spent by K&E attorneys and paraprofessionals providing services relating to traveling in connection with their representation of the Debtors. The amounts presented for review and the request for payment in the Fee Application reflect a reduction of one half the charges for travel time.

(nn) **[Westmoreland Group] Retention Fee/K&E [Matter No. 61]**

Total Fees: \$251,663.50
Total Hours: 408.00

68. This Matter Category includes time spent by K&E attorneys and paraprofessionals providing services related to the retention of K&E as the Debtors' counsel. Specifically, K&E attorneys and paraprofessionals spent time:

- (i) continuing a comprehensive conflicts analysis, which included running and reviewing related reports;
- (ii) implementing and following internally established procedures, which require the continuous analysis of potential new conflicts;
- (iii) preparing and filing the Retention Application and supplemental declarations in support of the Retention Application;
- (iv) engaging with the U.S. Trustee regarding the U.S. Trustee's informal comments to the Retention Application;
- (v) preparing and filing K&E fee statements and the fee applications; and
- (vi) reviewing and revising K&E invoices regarding privilege and compliance with applicable guidelines and rules.

(oo) **[Westmoreland Group] Retention Non-K&E [Matter No. 62]**

Total Fees: \$117,829.50
Total Hours: 165.00

69. This Matter Category includes time spent by K&E attorneys and paraprofessionals providing services relating to assisting in the retention of other professionals.

(pp) **[Westmoreland Group] Tax Issues [Matter No. 63]**

Total Fees: \$43,737.00
Total Hours: 46.10

70. This Matter Category includes time spent by K&E attorneys conducting legal research, preparing correspondence and pleadings, and generally advising the Debtors on tax issues relating to or arising during the chapter 11 cases. Specifically, K&E attorneys were responsible for researching and analyzing certain tax issues arising in connection with the Debtors' business operations, purchase and sale agreements, and chapter 11 issues, and engaged in discussions with various constituents. K&E attorneys also spend time reviewing and analyzing tax modeling, structuring, and diligence materials.

(qq) **[Westmoreland Group] US Trustee Issues [Matter No. 64]**

Total Fees: \$8,087.50
Total Hours: 9.80

71. This Matter Category includes time spent by K&E attorneys engaging with the U.S. Trustee regarding the administration of these cases, including preparing for and attending initial debtor interviews, 341 meetings, and corresponding with the U.S. Trustee regarding pleading revisions. This Matter Category also includes preparation of monthly operating reports.

(rr) **[Westmoreland Group] Use/Sale/Lease [Matter No. 65]**

Total Fees: \$58,660.00
Total Hours: 63.40

72. This Matter Category includes time spent by K&E attorneys related to the Debtors' continued use and utilization of their property. Specifically, K&E attorneys spent time drafting and revising the Buckingham and Oxford Sale Motion, the order related thereto, and other related documents, as well as participating in the auction.

(ss) **[Westmoreland Group] Insurance [Matter No. 67]**

Total Fees: \$34,680.00
Total Hours: 39.00

73. This Matter Category includes time spent by K&E attorneys related to insurance coverage and related issues. Specifically, K&E attorneys spent time seeking postpetition approval of the Debtors' surety bond program and engaging in discussions regarding such matters.

(tt) **[Westmoreland Group] Schedules/SOFA [Matter No. 68]**

Total Fees: \$93,466.50
Total Hours: 125.40

74. This Matter Category includes time spent by K&E attorneys and paraprofessionals providing services related to advising the Debtors and other advisors in connection with the preparation, review, revision, and filing of schedules of assets and liabilities and statements of financial affairs.

(uu) **[Westmoreland Group] Claims and Objections [Matter No. 69]**

Total Fees: \$124,706.00
Total Hours: 173.90

75. This Matter Category includes time spent by K&E attorneys and paraprofessionals spent on matters related to claims administration and claims-related issues. Specifically, K&E attorneys and paraprofessionals spent time: (a) analyzing and researching issues related to the bar date and notice thereof; (b) drafting and revising pleadings regarding the bar date and notice thereof; and (c) coordinating with Donlin, Recano & Company and other parties regarding, among

other issues, publication notice and timing issues. This Matter Category also includes time spent by K&E attorneys and paraprofessionals providing services relating to reviewing, analyzing, and researching issues related to claims asserted against the estates, including environmental liabilities, and different objections filed to the Debtors' plans.

(vv) **[Westmoreland Group] UMW 1113 Litigation [Matter No. 70]**

Total Fees: \$371,986.50

Total Hours: 427.10

76. This Matter Category includes time spent by K&E attorneys and paraprofessionals spent on matters related to the Debtors' application for relief under section 1113 of the Bankruptcy Code and the litigation related thereto. Specifically, K&E attorneys and paraprofessionals spent time: (a) analyzing and researching issues related to section 1113 of the Bankruptcy Code; (b) reviewing, analyzing, and researching issues related to section 1113 of the Bankruptcy Code asserted against the estates and different objections filed to the Debtors' plans; (c) drafting pleadings related to the section 1113 litigation; and (d) negotiating with the UMW regarding the modification of prepetition collective bargaining agreements entered into between the Debtors and the UMW.

(ww) **[Westmoreland Group] Tender Offer [Matter No. 72]**

Total Fees: \$348,598.50

Total Hours: 371.20

77. This Matter Category includes time spent by K&E attorneys and paraprofessionals reviewing and analyzing the tender offer documents contemplated by the Intercompany Settlement Order and responding to certain correspondence from the Securities and Exchange Commission.

Actual and Necessary Expenses Incurred by K&E

78. As set forth in **Exhibit I** attached hereto, and as summarized in **Exhibit G** attached hereto, K&E has incurred a total of \$293,893.83 in expenses in connection with services provided

to the Debtors, \$193,473.78 of which has been allocated to the WLB Debtors and \$100,420.05 of which has been allocated to the WMLP Debtors in accordance with the provisions of the Intercompany Settlement Order. These charges are intended to reimburse K&E's direct operating costs, which are not incorporated into the K&E hourly billing rates. K&E charges external copying and computer research at the provider's cost without markup. Only clients who actually use services of the types set forth in **Exhibit I** of this Fee Application are separately charged for such services. The effect of including such expenses as part of the hourly billing rates would impose that cost upon clients who do not require extensive photocopying and other facilities and services.

Reasonable and Necessary Services Provided by K&E

A. Reasonable and Necessary Fees Incurred in Providing Services to the Debtors.

79. The foregoing professional services provided by K&E on behalf of the Debtors during the Fee Period were reasonable, necessary, and appropriate to the administration of these chapter 11 cases and related matters.

80. Many of the services performed by partners and associates of K&E were provided by K&E's Restructuring Group. K&E has a prominent practice in this area and enjoys a national and international reputation for its expertise in financial reorganizations and restructurings of troubled companies, with over 100 attorneys focusing on this area of the law. The attorneys at K&E have represented either the debtor or the Creditors' Committee or have acted as special counsel in many large chapter 11 cases.

81. In addition, due to the facts and circumstances of these chapter 11 cases, attorneys from K&E's litigation, corporate, and tax groups were heavily involved with K&E's representation of the Debtors.

82. These practice groups also enjoy a national and international reputation for their expertise. Overall, K&E brings to these chapter 11 cases a particularly high level of skill and knowledge, which inured to the benefit of the Debtors and all stakeholders.

B. Reasonable and Necessary Expenses Incurred in Providing Services to the Debtors.

83. The time constraints imposed by the circumstances of these chapter 11 cases required K&E attorneys and other employees to devote substantial time during the evenings and on weekends to perform services on behalf of the Debtors. These services were essential to meet deadlines, respond to daily inquiries from various creditors and other parties in interest on a timely basis, and satisfy the demands of the Debtors' businesses and ensure the orderly administration of their estates. Consistent with firm policy, and as further disclosed in the Retention Application, K&E attorneys and other K&E employees who worked late in the evenings or on weekends were reimbursed for their reasonable meal and transportation costs. K&E's regular practice is not to include components for those charges in overhead when establishing billing rates, but rather to charge its clients for these and all other out-of-pocket disbursements incurred during the regular course of the rendition of legal services.

84. In addition, due to the location of the Debtors' businesses, co-counsel, creditors, and other parties in interest in relation to K&E's offices, frequent multi-party telephone conferences involving numerous parties were required. On many occasions, the exigencies and circumstances of these chapter 11 cases required overnight delivery of documents and other materials. The disbursements for such services are not included in K&E's overhead for the purpose of setting billing rates and K&E has made every effort to minimize its disbursements in these chapter 11 cases. The actual expenses incurred in providing professional services were necessary, reasonable, and justified under the circumstances to serve the needs of the Debtors in these chapter 11 cases.

85. Among other things, K&E makes sure that all overtime meals, travel meals, hotel rates, and airfares are reasonable and appropriate expenses for which to seek reimbursement. Specifically, K&E regularly reviews its bills to ensure that the Debtors are only billed for services that were actual and necessary and, where appropriate, prorates expenses. In that regard, K&E will waive certain fees and reduce its expenses if necessary. In the Fee Period, K&E voluntarily reduced its fees by \$124,475.02⁷ and expenses by \$51,385.93. Consequently, K&E does not seek payment of such fees or reimbursement of such expenses in the Fee Application.

K&E's Requested Compensation and Reimbursement Should be Allowed

86. Section 331 of the Bankruptcy Code provides for interim compensation of professionals and incorporates the substantive standards of section 330 of the Bankruptcy Code to govern the Court's award of such compensation. Section 330 of the Bankruptcy Code provides that a court may award a professional employed under section 327 of the Bankruptcy Code "reasonable compensation for actual, necessary services rendered . . . and reimbursement for actual, necessary expenses." 11 U.S.C. § 330(a)(1). Section 330 of the Bankruptcy Code also sets forth the criteria for the award of such compensation and reimbursement:

In determining the amount of reasonable compensation to be awarded . . . the court shall consider the nature, the extent, and the value of such services, taking into account all relevant factors, including—

- (A) the time spent on such services;
- (B) the rates charged for such services;
- (C) whether the services were necessary to the administration of, or beneficial at the time at which the service was rendered toward the completion of, a case under this title;
- (D) whether the services were performed within a reasonable amount of time commensurate with

⁷ In addition, K&E voluntarily reduced its fees for non-working travel time by 50%, which amounts to \$211,356.98.

the complexity, importance, and nature of the problem, issue, or task addressed;

- (E) with respect to a professional person, whether the person is board certified or otherwise has demonstrated skill and experience in the bankruptcy field; and
- (F) whether the compensation is reasonable based on the customary compensation charged by comparably skilled practitioners in cases other than cases under this title.

11 U.S.C. § 330(a)(3).

87. K&E respectfully submits that the services for which it seeks compensation in this Fee Application were, at the time rendered, necessary for and beneficial to the Debtors and their estates and were rendered to protect and preserve the Debtors' estates. K&E further believes that it performed the services for the Debtors economically, effectively, and efficiently, and the results obtained benefited not only the Debtors, but also the Debtors' estates and the Debtors' constituents. K&E further submits that the compensation requested herein is reasonable in light of the nature, extent, and value of such services to the Debtors, their estates, and all parties in interest.

88. During the course of these chapter 11 cases, K&E's hourly billing rates for attorneys ranged from \$575.00 to \$1,565.00. The hourly rates and corresponding rate structure utilized by K&E in these chapter 11 cases are equivalent to the hourly rates and corresponding rate structure used by K&E for restructuring, workout, bankruptcy, insolvency, and comparable matters, and similar complex corporate, securities, and litigation matters, whether in court or otherwise, regardless of whether a fee application is required. K&E strives to be efficient in the staffing of matters. These rates and the rate structure reflect that such matters are typically national in scope and involve great complexity, high stakes, and severe time pressures—all of which were present in these chapter 11 cases.

89. Moreover, K&E's hourly rates are set at a level designed to compensate K&E fairly for the work of its attorneys and paraprofessionals and to cover certain fixed and routine overhead expenses. Hourly rates vary with the experience and seniority of the individuals assigned. These hourly rates are subject to periodic adjustments to reflect economic and other conditions and are consistent with the rates charged elsewhere.

90. In sum, K&E respectfully submits that the professional services provided by K&E on behalf of the Debtors and their estates during these chapter 11 cases were necessary and appropriate given the complexity of these chapter 11 cases, the time expended by K&E, the nature and extent of K&E's services provided, the value of K&E's services, and the cost of comparable services outside of bankruptcy, all of which are relevant factors set forth in section 330 of the Bankruptcy Code. Accordingly, K&E respectfully submits that approval of the compensation sought herein is warranted and should be approved.

91. No previous application for the relief sought herein has been made to this or any other court.

Reservation of Rights and Notice

92. It is possible that some professional time expended or expenses incurred during the Fee Period are not reflected in the Fee Application. K&E reserves the right to include such amounts in future fee applications. In addition, the Debtors have provided notice of this Fee Application to: (a) the Office of the United States Trustee for the Southern District of Texas; (b) Westmoreland Mining, LLC; (c) the United States Attorney's Office for the Southern District of Texas; and (d) any party that has requested notice pursuant to Bankruptcy Rule 2002 (the "Notice Parties").

WHEREFORE, K&E respectfully requests that the Court enter an order, attached hereto as **Exhibit K**, (a) awarding K&E final compensation for professional services provided to the WLB Debtors during the Fee Period in the amount of \$6,620,058.50 for direct services provided to the WLB Debtors, \$2,875,509.12 for shared services provided to both the WLB Debtors and WMLP Debtors and allocated to the WLB Debtors in accordance with the provisions of the Intercompany Settlement Order, and reimbursement of actual and necessary expenses incurred in connection with providing such services in the amount of \$193,473.78; (b) awarding K&E final compensation for professional and paraprofessional services provided to the WMLP Debtors during the fee period in the amount of \$883,808.00 for direct services provided to the WMLP Debtors during the Fee Period, \$1,751,806.85 for shared services to both the WLB Debtors and the WMLP Debtors and allocated to the WMLP Debtors in accordance with the provisions of the Intercompany Settlement Order, and reimbursement of actual and necessary expenses incurred in connection with providing such services in the amount of \$100,420.05; (c) authorizing and directing the Debtors to remit payment to K&E for such fees and expenses; and (d) granting such other relief as is appropriate under the circumstances.

Houston, Texas

July 22, 2019

/s/ Gregory F. Pesce

James H.M. Sprayregen, P.C.

Michael B. Slade (Bar No. 24013521)

Gregory F. Pesce (admitted *pro hac vice*)

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stephen.hessler@kirkland.com

Counsel to the Debtors

Exhibit A

Hessler Declaration

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF TEXAS
HOUSTON DIVISION**

In re:)	
)	Chapter 11
)	
WESTMORELAND COAL COMPANY, <i>et al.</i> , ¹)	Case No. 18-35672 (DRJ)
)	
Debtors.)	(Jointly Administered)
)	

**DECLARATION OF STEPHEN E. HESSLER IN SUPPORT
OF THE THIRD INTERIM AND FINAL FEE APPLICATION
FOR THE WMLP DEBTORS AND THE SUPPLEMENT TO THE FINAL
FEE APPLICATION OF THE WLB DEBTORS OF KIRKLAND & ELLIS LLP
AND KIRKLAND & ELLIS INTERNATIONAL LLP, COUNSEL TO THE DEBTORS**

I, Stephen E. Hessler, being duly sworn, state the following under penalty of perjury:

1. I am the president of Stephen E. Hessler, P.C., a partner in the law firm of Kirkland & Ellis LLP, located at 601 Lexington Avenue, New York, New York 10022, and a partner of Kirkland & Ellis International, LLP (together with Kirkland & Ellis LLP, “K&E”).² I am the lead attorney from K&E working on the above-captioned chapter 11 cases. I am a member in good standing of the Bar of the States of Michigan, New York, and the District of Columbia, and I have been admitted *pro hac vice* to practice in the United States Bankruptcy Court for the Southern District of Texas. There are no disciplinary proceedings pending against me.

¹ Due to the large number of debtors in these chapter 11 cases, for which joint administration has been granted, a complete list of the debtors and the last four digits of their tax identification, registration, or like numbers is not provided herein. A complete list of such information may be obtained on the website of the Debtors’ claims and noticing agent in these chapter 11 cases at www.donlinrecano.com/westmoreland. Westmoreland Coal Company’s service address for the purposes of these chapter 11 cases is 9540 South Maroon Circle, Suite 300, Englewood, Colorado 80112.

² Capitalized terms used but not otherwise defined herein shall have the meaning as set forth in the Fee Application (as defined herein).

2. I have read the foregoing interim and final fee application of K&E, counsel to the Debtors, for the Fee Period (the “Fee Application”). To the best of my knowledge, information and belief, the statements contained in the Fee Application are true and correct. In addition, I believe that the Fee Application complies with Local Bankruptcy Rule 2016-1.

3. In connection therewith, I hereby certify that:

- a) to the best of my knowledge, information, and belief, formed after reasonable inquiry, the fees and disbursements sought in the Fee Application are permissible under the relevant rules, court orders, and Bankruptcy Code provisions, except as specifically set forth herein;
- b) except to the extent disclosed in the Fee Application, the fees and disbursements sought in the Fee Application are billed at rates customarily employed by K&E and generally accepted by K&E’s clients. In addition, none of the professionals seeking compensation varied their hourly rate based on the geographic location of the Debtors’ case;
- c) K&E informed the Debtors in writing that they did not have to agree to modified rates or terms in order to continue K&E’s engagement. The Debtors agreed to accept all reasonable future rate increases;
- d) K&E is seeking compensation with respect to the approximately 130.1 hours and \$94,869.50 in fees spent reviewing all time entries to ensure compliance with the *Guidelines for Reviewing Applications for Compensation and Reimbursement of Expenses Filed Under 11 U.S.C. § 330 by Attorneys in Larger Chapter 11 Cases Effective As of November 1, 2013*, the Interim Compensation Order, and applicable provisions of the Bankruptcy Code, Bankruptcy Rules, and Local Bankruptcy Rules, and to make necessary redactions to preserve the confidentiality and attorney-client privilege of the work performed for the Debtors;
- e) in providing a reimbursable expense, K&E does not make a profit on that expense, whether the service is performed by K&E in-house or through a third party;
- f) in accordance with Bankruptcy Rule 2016(a) and section 504 of the Bankruptcy Code, no agreement or understanding exists between K&E and any other person for the sharing of compensation to be received in connection with the above cases except as authorized pursuant to the Bankruptcy Code, Bankruptcy Rules, and Local Bankruptcy Rules; and

- g) all services for which compensation is sought were professional services on behalf of the Debtors and not on behalf of any other person.

Pursuant to 28 U.S.C. § 1746, I declare under penalty of perjury that the foregoing is true and correct to the best of my knowledge and belief.

Dated: July 22, 2019

Respectfully submitted,

/s/ Stephen E. Hessler

Stephen E. Hessler
as President of Stephen E. Hessler, P.C., as
Partner of Kirkland & Ellis LLP; and as Partner
of Kirkland & Ellis International LLP

Exhibit B

Retention Order



ENTERED
11/14/2018

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF TEXAS
HOUSTON DIVISION**

In re:

WESTMORELAND COAL COMPANY, *et al.*,¹

Debtors.

)
) Chapter 11
)

) Case No. 18-35672 (DRJ)
)

) (Jointly Administered)
)

) Re: Docket No. 227
)

**ORDER AUTHORIZING THE RETENTION AND
EMPLOYMENT OF KIRKLAND & ELLIS LLP AND KIRKLAND & ELLIS
INTERNATIONAL LLP AS ATTORNEYS FOR THE DEBTORS AND DEBTORS
IN POSSESSION EFFECTIVE *NUNC PRO TUNC* TO THE PETITION DATE**

Upon the application (the “Application”)² of the above-captioned debtors and debtors in possession (collectively, the “Debtors”) for the entry of an order (this “Order”) authorizing the Debtors to retain and employ Kirkland & Ellis LLP and Kirkland & Ellis International LLP (collectively, “Kirkland”) as their attorneys effective *nunc pro tunc* to the Petition Date, pursuant to sections 327(a) and 330 of title 11 of the United States Code (the “Bankruptcy Code”), Rules 2014(a) and 2016 of the Federal Rules of Bankruptcy Procedure (the “Bankruptcy Rules”), and Rules 2014-1 and 2016-1 of the Bankruptcy Local Rules for the Southern District of Texas (the “Bankruptcy Local Rules”); and the Court having reviewed the Application, the declaration of Stephen E. Hessler, the president of Stephen E. Hessler, P.C., a partner of Kirkland & Ellis LLP,

¹ Due to the large number of debtors in these chapter 11 cases, for which joint administration has been granted, a complete list of the debtors and the last four digits of their tax identification, registration, or like numbers is not provided herein. A complete list of such information may be obtained on the website of the Debtors’ claims and noticing agent in these chapter 11 cases at www.donlinrecano.com/westmoreland. Westmoreland Coal Company’s service address for the purposes of these chapter 11 cases is 9540 South Maroon Circle, Suite 300, Englewood, Colorado 80112.

² Capitalized terms used but not otherwise defined herein shall have the meanings set forth in the Application.

and a partner of Kirkland & Ellis International LLP (the “Hessler Declaration”), and the declaration of Jennifer S. Grafton, Chief Administrative Officer and Chief Legal Officer of Westmoreland Coal Company (the “Grafton Declaration”); and the Court having found that the Court has jurisdiction over this matter pursuant to 28 U.S.C. § 1334; and the Court having found that venue of this proceeding and the Application in this district is proper pursuant to 28 U.S.C. §§ 1408 and 1409; and the Court having found based on the representations made in the Application and in the Hessler Declaration that (a) Kirkland does not hold or represent an interest adverse to the Debtors’ estates and (b) Kirkland is a “disinterested person” as defined in section 101(14) of the Bankruptcy Code and as required by section 327(a) of the Bankruptcy Code; and the Court having found that the relief requested in the Application is in the best interests of the Debtors’ estates, their creditors, and other parties in interest; and the Court having found that the Debtors provided adequate and appropriate notice of the Application under the circumstances and that no other or further notice is required; and the Court having reviewed the Application and having heard statements in support of the Application at a hearing, if any, held before the Court (the “Hearing”); and the Court having determined that the legal and factual bases set forth in the Application and at the Hearing, if any, establish just cause for the relief granted herein; and any objections to the relief requested herein having been withdrawn or overruled on the merits; and after due deliberation and sufficient cause appearing therefor, it is HEREBY ORDERED THAT:

1. The Application is granted to the extent set forth herein.
2. The Debtors are authorized to retain and employ Kirkland as their attorneys *nunc pro tunc* to the Petition Date in accordance with the terms and conditions set forth in the Application and in the Engagement Letter attached hereto as Exhibit 1, as modified herein.

3. Kirkland is authorized to provide the Debtors with the professional services as described in the Application and the Engagement Letter. Specifically, but without limitation, Kirkland will render the following legal services:

- a. advising the Debtors with respect to their powers and duties as debtors in possession in the continued management and operation of their businesses and properties;
- b. advising and consulting on their conduct during these chapter 11 cases, including all of the legal and administrative requirements of operating in chapter 11;
- c. attending meetings and negotiating with representatives of creditors and other parties in interest;
- d. taking all necessary actions to protect and preserve the Debtors' estates, including prosecuting actions on the Debtors' behalf, defending any action commenced against the Debtors, and representing the Debtors in negotiations concerning litigation in which the Debtors are involved, including objections to claims filed against the Debtors' estates;
- e. preparing pleadings in connection with these chapter 11 cases, including motions, applications, answers, orders, reports, and papers necessary or otherwise beneficial to the administration of the Debtors' estates;
- f. representing the Debtors in connection with obtaining authority to continue using cash collateral and postpetition financing;
- g. advising the Debtors in connection with any potential sale of assets;
- h. appearing before the Court and any appellate courts to represent the interests of the Debtors' estates;
- i. advising the Debtors regarding tax matters;
- j. taking any necessary action on behalf of the Debtors to negotiate, prepare, and obtain approval of a disclosure statement and confirmation of a chapter 11 plan and all documents related thereto; and
- k. performing all other necessary legal services for the Debtors in connection with the prosecution of these chapter 11 cases, including: (i) analyzing the Debtors' leases and contracts and the assumption and assignment or rejection thereof; (ii) analyzing the validity of liens against the Debtors; and (iii) advising the Debtors on corporate and litigation matters.

4. Kirkland shall apply for compensation for professional services rendered and reimbursement of expenses incurred in connection with the Debtors' chapter 11 cases in compliance with sections 330 and 331 of the Bankruptcy Code and applicable provisions of the Bankruptcy Rules, Local Bankruptcy Rules, and any other applicable procedures and orders of the Court. Kirkland also intends to make a reasonable effort to comply with the U.S. Trustee's requests for information and additional disclosures as set forth in the *Guidelines for Reviewing Applications for Compensation and Reimbursement of Expenses Filed under 11 U.S.C. § 330 by Attorneys in Larger Chapter 11 Cases Effective as of November 1, 2013* (the "Revised UST Guidelines"), both in connection with the Application and the interim and final fee applications to be filed by Kirkland in these chapter 11 cases.

5. Kirkland is authorized without further order of the Court to apply amounts from the prepetition advance payment retainer to compensate and reimburse Kirkland for fees or expenses incurred on or prior to the Petition Date consistent with its ordinary course billing practice. At the conclusion of Kirkland's engagement by the Debtors, if the amount of any advance payment retainer held by Kirkland is in excess of the amount of Kirkland's outstanding and estimated fees, expenses, and costs, Kirkland will pay to the Debtors the amount by which any advance payment retainer exceed such fees, expenses, and costs.

6. Notwithstanding anything to the contrary in the Application, the Engagement Letter, or the Declarations attached to the Application, the reimbursement provisions allowing the reimbursement of fees and expenses incurred in connection with participating in, preparing for, or responding to any action, claim, suit, or proceeding brought by or against any party that relates to the legal services provided under the Engagement Letter and fees for defending any objection to

Kirkland's fee applications under the Bankruptcy Code are not approved pending further order of the Court.

7. Notwithstanding anything to the contrary in the Application, the Engagement Letter, or the Declarations attached to the Application, the "Client Waiver" of the right to object to fees and expenses once paid is not effective while the Client is a debtor-in-possession. The Client Waiver shall not be construed to limit, restrict, or impair, while Client is a debtor in possession, Client's responsibility to protect and conserve estate assets by reviewing and objecting to the allowance of professional fees in accordance with 11 U.S.C. §§ 330, 331, and 1106(a)(1) (incorporating sections 704(a)(5) and 704(a)(2)).

8. Kirkland shall not charge a markup to the Debtors with respect to fees billed by contract attorneys who are hired by Kirkland to provide services to the Debtors and shall ensure that any such contract attorneys are subject to conflict checks and disclosures in accordance with the requirements of the Bankruptcy Code and Bankruptcy Rules.

9. Kirkland shall provide ten-business-days' notice to the Debtors, the U.S. Trustee, and any official committee before any increases in the rates set forth in the Application or the Engagement Letter are implemented and shall file such notice with the Court. The U.S. Trustee retains all rights to object to any rate increase on all grounds, including the reasonableness standard set forth in section 330 of the Bankruptcy Code, and the Court retains the right to review any rate increase pursuant to section 330 of the Bankruptcy Code.

10. Kirkland shall use its reasonable efforts to avoid any duplication of services provided by any of the Debtors' other retained professionals in these chapter 11 cases.

11. The Debtors and Kirkland are authorized to take all actions necessary to effectuate the relief granted pursuant to this Order in accordance with the Application.

12. Notice of the Application as provided therein is deemed to be good and sufficient notice of such Application, and the requirements of the Bankruptcy Local Rules are satisfied by the contents of the Application.

13. To the extent the Application, the Hessler Declaration, the Grafton Declaration, or the Engagement Letter is inconsistent with this Order, the terms of this Order shall govern.

14. The terms and conditions of this Order shall be immediately effective and enforceable upon its entry.

15. This Court retains exclusive jurisdiction with respect to all matters arising from or related to the implementation, interpretation, and enforcement of this Order.

Signed: November 14, 2018.



DAVID R. JONES
UNITED STATES BANKRUPTCY JUDGE

Exhibit C

Engagement Letter

KIRKLAND & ELLIS LLP

AND AFFILIATED PARTNERSHIPS

601 Lexington Avenue
New York, NY 10022

(212) 446-4800

www.kirkland.com

Stephen E. Hessler, P.C.

To Call Writer Directly:

(212) 446-4974

stephen.hessler@kirkland.com

Facsimile:

(212) 446-4900

March 7, 2018

Jennifer Grafton, Esq.
Chief Administrative Officer and Chief Legal Officer
Westmoreland Coal Company
9540 South Maroon Circle
Suite 300
Englewood, CO 80112

Re: Retention to Provide Legal Services

Dear Ms. Grafton:

We are very pleased that you have asked us to represent Westmoreland Coal Company and those wholly or partially owned subsidiaries listed in an addendum or supplement to this letter, as such list may be amended from time to time by the Parties (as defined below) (collectively, “Client”), in connection with a potential restructuring. Please note, the Firm’s representation is only of Client; the Firm does not and will not represent any direct or indirect shareholder, director, officer, partner, employee, affiliate, or joint venturer of Client or of any other entity”.

General Terms. This retention letter (this “Agreement”) sets forth the terms of Client’s retention of Kirkland & Ellis International LLP (and its affiliated entity Kirkland & Ellis International LLP (collectively, the “Firm”)) to provide legal services and constitutes an agreement between the Firm and Client (the “Parties”). This Agreement sets forth the Parties’ entire agreement for rendering professional services for the current matter, as well as for all other existing or future matters (collectively, the “Engagement”), except where the Parties otherwise agree in writing. For the avoidance of any doubt, we will not represent the Conflicts Board of Westmoreland Resource Partners GP, LLC in connection with the Engagement. Furthermore, this Agreement supersedes and replaces all prior letters of engagement between the Firm and Client.

Fees. The Firm will bill Client for fees incurred at its regular hourly rates and in quarterly increments of an hour (or in smaller time increments as otherwise required by a court). The Firm reserves the right to adjust the Firm’s billing rates from time to time in the ordinary course of the Firm’s representation of Client.

Although the Firm will attempt to estimate fees to assist Client in Client’s planning if requested, such estimates are subject to change and are not binding unless otherwise expressly and unequivocally stated in writing.

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Expenses. Expenses related to providing services shall be included in the Firm's statements as disbursements advanced by the Firm on Client's behalf. Such expenses include photocopying, printing, scanning, witness fees, travel expenses, filing and recording fees, certain secretarial overtime, and other overtime expenses, postage, express mail, and messenger charges, deposition costs, computerized legal research charges, and other computer services, and miscellaneous other charges. Client shall pay directly (and is solely responsible for) certain larger costs, such as consultant or expert witness fees and expenses, and outside suppliers' or contractors' charges, unless otherwise agreed by the Parties. By executing this Agreement below, Client agrees to pay for all charges in accordance with the Firm's schedule of charges, a copy of which is attached hereto at Schedule 1, as revised from time to time.

Billing Procedures. The Firm's statements of fees and expenses are typically delivered monthly, but the Firm reserves the right to alter the timing of delivering its statements depending on circumstances. The Firm, to the extent required by a court or applicable law, may provide separate invoices for fees and expenses incurred on behalf of Westmoreland Resource Partners GP, LLC and its subsidiaries (including Westmoreland Resource Partners, LP). Client may have the statement in any reasonable format it chooses, but the Firm will select an initial format for the statement unless Client otherwise requests in writing. Depending on the circumstances, however, estimated or summary statements may be provided, with time and expense details to follow thereafter.

Retainer. Client agrees to provide to the Firm an "advance payment retainer," as defined in Rule 1.15(c) of the Illinois Rules of Professional Conduct, *Dowling v. Chicago Options Assoc., Inc.*, 875 N.E.2d 1012, 1018 (Ill. 2007), and *In re Caesars Entm't Operating Co., Inc.*, No. 15-01145 (ABG) (Bankr. N.D. Ill. May 28, 2015) (and cases cited therein), in the initial amount of \$750,000. In addition, Client agrees to provide one or more additional advance payment retainers upon request by the Firm so that the amount of any advance payment retainers remains at or above the Firm's estimated fees and expenses. The Firm may apply the advance payment retainers to any outstanding fees as services are rendered and to expenses as they are incurred. Client understands and acknowledges that any advance payment retainers are earned by the Firm upon receipt, any advance payment retainers become the property of the Firm upon receipt, Client no longer has a property interest in any advance payment retainers upon the Firm's receipt, any advance payment retainers will be placed in the Firm's general account and will not be held in a client trust account, and Client will not earn any interest on any advance payment retainers; provided, however, that solely to the extent required under applicable law, at the conclusion of the Engagement, if the amount of any advance payment retainers held by the Firm is in excess of the amount of the Firm's outstanding and estimated fees, expenses, and costs, the Firm will pay to Client the amount by which any advance payment retainers exceed such fees, expenses, and costs. Client further understands and acknowledges that the use of advance payment retainers is an integral condition of the Engagement, and is necessary to ensure that: Client continues to have

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access to the Firm's services; the Firm is compensated for its representation of Client; the Firm is not a pre-petition creditor in the event of a Restructuring Case; and that in light of the foregoing, the provision of the advance payment retainers is in Client's best interests. The fact that Client has provided the Firm with an advance payment retainer does not affect Client's right to terminate the client-lawyer relationship.

Please be advised that there is another type of retainer known as a "security retainer," as defined in *Dowling v. Chicago Options Assoc.*, 875 N.E.2d at 1018, and *In re Caesars Entm't Operating Co., Inc.*, No. 15-01145 (ABG) (Bankr. N.D. Ill. May 28, 2015) (and cases cited therein). A security retainer remains the property of the client until the lawyer applies it to charges for services that are actually rendered and expenses that are incurred. Any unearned funds are then returned to the client. In other circumstances not present here, the Firm would consider a security retainer and Client's funds would be held in the Firm's segregated client trust account until applied to pay fees and expenses. Funds in a security retainer, however, can be subject to claims of Client's creditors and, if taken by creditors, may leave Client unable to pay for ongoing legal services, which may result in the Firm being unable to continue the Engagement. Moreover, a security retainer creates clawback risks for the Firm in the event of an insolvency proceeding. The choice of the type of retainer to be used is Client's choice alone, but for the Engagement and for the reasons set forth above, the Firm is unwilling to represent Client in the Engagement without using the advance payment retainer.

Termination. The Engagement may be terminated by either Party at any time by written notice by or to Client. The Engagement will end at the earliest of (a) Client's termination of the Engagement, (b) the Firm's withdrawal, and (c) the substantial completion of the Firm's substantive work. If permission for withdrawal is required by a court, the Firm shall apply promptly for such permission, and termination shall coincide with the court order for withdrawal. If this Agreement or the Firm's services are terminated for any reason, such termination shall be effective only to terminate the Firm's services prospectively and all the other terms of this Agreement shall survive any such termination.

Upon cessation of the Firm's active involvement in a particular matter (even if the Firm continues active involvement in other matters on Client's behalf), the Firm will have no further duty to inform Client of future developments or changes in law as may be relevant to such matter. Further, unless the Parties mutually agree in writing to the contrary, the Firm will have no obligation to monitor renewal or notice dates or similar deadlines that may arise from the matters for which the Firm had been retained.

Cell Phone and E-Mail Communication. The Firm hereby informs Client and Client hereby acknowledges that the Firm's attorneys sometimes communicate with their clients and their clients' professionals and agents by cell telephone, that such communications are capable of being

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intercepted by others and therefore may be deemed no longer protected by the attorney-client privilege, and that Client must inform the Firm if Client does not wish the Firm to discuss privileged matters on cell telephones with Client or Client's professionals or agents.

The Firm hereby informs Client and Client hereby acknowledges that the Firm's attorneys sometimes communicate with their clients and their clients' professionals and agents by unencrypted e-mail, that such communications are capable of being intercepted by others and therefore may be deemed no longer protected by the attorney-client privilege, and that Client must inform the Firm if Client wishes to institute a system to encode all e-mail between the Firm and Client or Client's professionals or agents.

File Retention. All records and files will be retained and disposed of in compliance with the Firm's policy in effect from time to time. Subject to future changes, it is the Firm's current policy generally not to retain records relating to a matter for more than five years. Upon Client's prior written request, the Firm will return client records that are Client's property to Client prior to their destruction. It is not administratively feasible for the Firm to advise Client of the closing of a matter or the disposal of records. The Firm recommends, therefore, that Client maintain Client's own files for reference or submit a written request for Client's client files promptly upon conclusion of a matter. Notwithstanding anything to the contrary herein, Client acknowledges and agrees that any applicable privilege of Client (including any attorney-client and work product privilege or any duty of confidentiality) (collectively, the "Privileges") belongs to Client alone and not to any successor entity (including without limitation the Client after a change in control or other similar restructuring or non-restructuring transaction (including without limitation a reorganized Client after the effective date of a plan of reorganization), whether through merger, asset or equity sale, business combination, or otherwise, irrespective of whether such transaction occurs in a Restructuring Case or on an out-of-court basis (in each case, a "Transaction"). Client hereby waives any right, title, and interest of such successor entity to all information, data, documents, or communications in any format covered by the Privileges that is in the possession of the Firm ("Firm Materials"), to the extent that such successor entity had any right, title, and interest to such Firm Materials. For the avoidance of doubt, Client agrees and acknowledges that after a Transaction, such successor entity shall have no right to claim or waive the Privileges or request the return of any such Firm Materials; instead, such Firm Materials shall remain in the Firm's sole possession and control for its exclusive use, and the Firm will (a) not waive any Privileges or disclose the Firm Materials, (b) take all reasonable steps to ensure that the Privileges survive and remain in full force and effect, and (c) assert the Privileges to prevent disclosure of any Firm Materials.

Conflicts of Interest. As is customary for a law firm of the Firm's size, there are numerous business entities, with which Client currently has relationships, that the Firm has represented or currently represents in matters unrelated to Client. The Firm notes that the Firm currently

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represents or has represented certain creditors of Client or their respective affiliates (collectively, the “Interested Parties”) in matters unrelated to Client and the Firm will continue to do so in such unrelated matters. Because Client is engaged in activities (and may in the future engage in additional activities) in which Client’s interests may diverge from those of the Interested Parties or the Firm’s other clients, the possibility exists that the Interested Parties or one of the Firm’s clients may take positions adverse to Client.

Further, in undertaking the representation of Client, the Firm wants to be fair not only to Client’s interests but also to those of the Firm’s other clients. Because Client is engaged in activities (and may in the future engage in additional activities) in which its interests may diverge from those of the Firm’s other clients, the possibility exists that one of the Firm’s current or future clients may take positions adverse to Client (including litigation or other dispute resolution mechanisms) in a matter in which the Firm may be retained. In the event a present conflict of interest exists between Client and the Firm’s other clients or in the event one arises in the future, Client agrees to waive any such conflict of interest or other objection that would preclude the Firm’s representation of another client (a) in other current or future matters substantially unrelated to the Engagement or (b) other than during a Restructuring Case (as defined below), in other matters related to Client (including in litigation, arbitration, or other dispute resolution mechanisms). Client also agrees that the Firm’s representation in the Engagement is solely of Client and that no member or other entity or person related to it (such as a shareholder, director, officer, partner, employee, or joint venturer) has the status of a client for conflict of interest purposes.

The Firm informs Client that certain entities owned by current or former Firm attorneys and senior staff (“attorney investment entities”) have investments in funds or companies that may, directly or indirectly, be affiliated with Client, hold investments in Client’s debt or equity securities, or conduct commercial transactions with Client (each, a “Passive Holding”). The attorney investment entities are passive and have no management or other control rights in such funds or companies. The Firm notes that other persons may in the future assert that a Passive Holding creates, in certain circumstances, a conflict between the Firm’s exercise of its independent professional judgment in rendering advice to Client and the financial interest of Firm attorneys participating in the attorney investment entities, and such other persons might seek to limit Client’s ability to use the Firm to advise Client on a particular matter. While the Firm cannot control what a person might assert or seek, the Firm believes that the Firm’s judgment will not be compromised by virtue of any Passive Holding. Please let us know if Client has any questions or concerns regarding the Passive Holdings. By executing this letter, Client acknowledges the Firm’s disclosure of the foregoing.

Restructuring Cases. If it becomes necessary for Client to commence a restructuring case under chapter 11 of the U.S. Bankruptcy Code (a “Restructuring Case”), the Firm’s ongoing

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employment by Client will be subject to the approval of the court with jurisdiction over the petition. If necessary, the Firm will take steps necessary to prepare the disclosure materials required in connection with the Firm's retention as lead restructuring counsel. In the near term, the Firm will begin conflicts checks on potentially interested parties as provided by Client.

If necessary, the Firm will prepare a preliminary draft of a schedule describing the Firm's relationships with certain interested parties (the "Disclosure Schedule"). The Firm will give Client a draft of the Disclosure Schedule once it is available. Although the Firm believes that these relationships do not constitute actual conflicts of interest, these relationships must be described and disclosed in Client's application to the court to retain the Firm.

If in the Firm's determination a conflict of interest arises in Client's Restructuring Case requiring separate conflicts counsel, then Client will be required to use separate conflicts counsel in those matters.

No Guarantee of Success. It is impossible to provide any promise or guarantee about the outcome of Client's matters. Nothing in this Agreement or any statement by Firm staff or attorneys constitutes a promise or guarantee. Any comments about the outcome of Client's matter are simply expressions of judgment and are not binding on the Firm.

Consent to Use of Information. In connection with future materials that, for marketing purposes, describe facets of the Firm's law practice and recite examples of matters the Firm handles on behalf of clients, Client agrees that, if those materials avoid disclosing Client's confidences and secrets as defined by applicable ethical rules, they may identify Client as a client, may contain factual synopses of Client's matters, and may indicate generally the results achieved.

Reimbursement of Fees and Expenses. Client agrees to promptly reimburse the Firm for all internal or external fees and expenses, including the amount of the Firm's attorney and paralegal time at normal billing rates, as incurred by the Firm in connection with participating in, preparing for, or responding to any action, claim, objection, suit, or proceeding brought by or against any third-party that relates to the legal services provided by the Firm under this Agreement. Without limiting the scope of the foregoing, and by way of example only, this paragraph extends to all such fees and expenses incurred by the Firm: in responding to document subpoenas, and preparing for and testifying at depositions and trials; and with respect to the filing, preparation, prosecution or defense of any applications by the Firm for approval of fees and expenses in a judicial, arbitral, or similar proceeding. Further, Client understands, acknowledges, and agrees that in connection with a Restructuring Case, if Client has not objected to the payment of a Firm invoice or to a Firm fee and expense application, has in fact paid such invoice, or has approved such fee and expense application, then Client waives its right (and the right of any successor entity as a result of a

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Transaction or otherwise) to subsequently object to the payment of fees and expenses covered by such invoice or fee application.

LLP. Kirkland & Ellis LLP is a limited liability partnership organized under the laws of Illinois, and Kirkland & Ellis International LLP is a limited liability partnership organized under the laws of Delaware. Pursuant to those statutory provisions, an obligation incurred by a limited liability partnership, whether arising in tort, contract or otherwise, is solely the obligation of the limited liability partnership, and partners are not personally liable, directly or indirectly, by way of indemnification, contribution, assessment or otherwise, for such obligation solely by reason of being or so acting as a partner.

Governing Law. This Agreement shall be governed by, and construed in accordance with, the laws of the State of Illinois, without giving effect to the conflicts of law principles thereof.

Miscellaneous. This Agreement sets forth the Parties' entire agreement for rendering professional services. It can be amended or modified only in writing and not orally or by course of conduct. Each Party signing below is jointly and severally responsible for all obligations due to the Firm and represents that each has full authority to execute this Agreement so that it is binding. This Agreement may be signed in one or more counterparts and binds each Party countersigning below. If any provision of this Agreement or the application thereof is held invalid or unenforceable, the invalidity or unenforceability shall not affect other provisions or applications of this Agreement which can be given effect without such provisions or application, and to this end the provisions of this Agreement are declared to be severable. Any agreement or waiver contained herein by Client extends to any assignee or successor in interest to Client, including without limitation the reorganized Client upon and after the effective date of a plan of reorganization in a Restructuring Case.

This Agreement is the product of arm's-length negotiations between sophisticated parties, and Client acknowledges that it is experienced with respect to the retention of legal counsel. Therefore, the Parties acknowledge and agree that any otherwise applicable rule of contract construction or interpretation which provides that ambiguities shall be construed against the drafter (and all similar rules of contract construction or interpretation) shall not apply to this Agreement. The Parties further acknowledge that the Firm is not advising Client with respect to this Agreement because the Firm would have a conflict of interest in doing so, and that Client has consulted (or had the opportunity to consult) with legal counsel of its own choosing. Client further acknowledges that Client has entered into this Agreement and agreed to all of its terms and conditions voluntarily and fully-informed, based on adequate information and Client's own independent judgment. The Parties further acknowledge that they intend for this Agreement to be effective and fully enforceable upon its execution and to be relied upon by the Parties.

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Please confirm your agreement with the arrangements described in this letter by signing the enclosed copy of this letter in the space provided below and returning it to us.

Very truly yours,

KIRKLAND & ELLIS LLP

By: 

Printed Name: Stephen E. Hessler, P.C.

Title: Partner

Agreed and accepted this 28 day of February, 2018

WESTMORELAND COAL COMPANY
(on behalf of itself and its subsidiaries identified in
the attached addendum)

By: 

Name: Jennifer Grafton, Esq.

Title: Chief Administrative Officer and Chief
Legal Officer

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ADDENDUM: List of Client Subsidiaries

Absaloka Coal, LLC

Basin Resources, Inc.

Buckingham Coal Company, LLC

Dakota Westmoreland Corp.

Daron Coal Company, LLC

Harrison Resources, LLC

Haystack Coal Company

Oxford Conesville, LLC

Oxford Mining Company, LLC

Oxford Mining Company-Kentucky, LLC

Prairie Mines & Royalty ULC

San Juan Coal Company

San Juan Transportation Company

Texas Westmoreland Coal Company

WCC Holding B.V.

WCC Land Holding Company, Inc.

WEI-Roanoke Valley, Inc.

Western Energy Company

Westmoreland Canada Holdings Inc.

Westmoreland Canada LLC

Westmoreland Canadian Investments, LP

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Westmoreland Coal Sales Co.

Westmoreland Energy Services, Inc.

Westmoreland Energy, LLC

Westmoreland Kemmerer Fee Coal Holdings, LLC

Westmoreland Kemmerer, LLC

Westmoreland Mining LLC

Westmoreland North Carolina Power LLC

Westmoreland Partners

Westmoreland Power, Inc.

Westmoreland Resource Partners, LP

Westmoreland Resources GP, LLC

Westmoreland Resources Inc.

Westmoreland Risk Management, Inc.

Westmoreland San Juan Holdings, Inc.

Westmoreland San Juan, LLC

Westmoreland Savage Corp.

Westmoreland-Roanoke Valley, LP

WRI Partners, Inc.

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KIRKLAND & ELLIS LLP

CLIENT-REIMBURSABLE EXPENSES AND OTHER CHARGES

Effective 01/01/2018

The following outlines Kirkland & Ellis LLP's ("K&E LLP") policies and standard charges for various services performed by K&E LLP and/or by other third parties on behalf of the client which are often ancillary to our legal services. Services provided by in-house K&E LLP personnel are for the convenience of our clients. Given that these services are often ancillary to our legal services, in certain instances it may be appropriate and/or more cost efficient for these services to be outsourced to a third-party vendor. If services are provided beyond those outlined below, pricing will be based on K&E LLP's approximate cost and/or comparable market pricing.

- **Duplicating, Reprographics and Printing:** The following list details K&E LLP's charges for duplicating, reprographics and printing services:
 - ▶ Black and White Copy or Print (all sizes of paper):
 - \$0.16 per impression for all U.S. offices
 - €0.10 per impression in Munich
 - £0.15 per impression in London
 - HK\$1.50 per impression in Hong Kong
 - RMB1.00 per impression in Beijing and Shanghai
 - ▶ Color Copy or Print (all sizes of paper):
 - \$0.55 per impression
 - ▶ Scanned Images:
 - \$0.16 per page for black and white or color scans
 - ▶ Other Services:
 - CD/DVD Duplicating or Mastering - \$7/\$10 per CD/DVD
 - Binding - \$0.70 per binding
 - Large or specialized binders - \$13/\$27
 - Tabs - \$0.13 per item
 - OCR/File Conversion - \$0.03 per page
 - Large Format Printing - \$1.00 per sq. ft.
- **Secretarial and Word Processing:** Clients are not charged for secretarial and word processing activities incurred on their matters during standard business hours.
- **Overtime Charges:** Clients will be charged for overtime costs for secretarial and document services work if either (i) the client has specifically requested the after-hours work or (ii) the nature of the work being done for the client necessitates out-of-hours overtime and such work could not have been done during normal working hours. If these conditions are satisfied, costs for related overtime meals and transportation also will be charged.

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- **Travel Expenses:** We charge clients our out-of-pocket costs for travel expenses including associated travel agency fees. We charge coach fares (business class for international flights) unless the client has approved business-class, first-class or an upgrade. K&E LLP personnel are instructed to incur only reasonable airfare, hotel and meal expenses. K&E LLP negotiates, uses, and passes along volume discount hotel and air rates whenever practicable. However, certain retrospective rebates may not be passed along.
- **Catering Charges:** Clients will be charged for any in-house catering service provided in connection with client matters.
- **Communication Expenses:** We do not charge clients for telephone calls or faxes made from K&E LLP's offices with the exception of third-party conference calls and videoconferences.

Charges incurred for conference calls, videoconferences, cellular telephones, and calls made from other third-party locations will be charged to the client at the actual cost incurred. Further, other telecommunication expenses incurred at third-party locations (e.g., phone lines at trial sites, Internet access, etc.) will be charged to the client at the actual cost incurred.

- **Overnight Delivery/Postage:** We charge clients for the actual cost of overnight and special delivery (e.g., Express Mail, FedEx, and DHL), and U.S. postage for materials mailed on the client's behalf. K&E LLP negotiates, uses, and passes along volume discount rates whenever practicable.
- **Messengers:** We charge clients for the actual cost of a third party vendor messenger.
- **Library Research Services:** Library Research staff provides research and document retrieval services at the request of attorneys, and clients are charged per hour for these services. Any expenses incurred in connection with the request, such as outside retrieval service or online research charges, are passed on to the client at cost, including any applicable discounts.
- **Online Research Charges:** K&E LLP charges for costs incurred in using third-party online research services in connection with a client matter. K&E LLP negotiates and uses discounts or special rates for online research services whenever possible and practicable and passes through the full benefit of any savings to the client based on actual usage.
- **Inter-Library Loan Services:** Our standard client charge for inter-library loan services when a K&E LLP library employee borrows a book from an outside source is \$25 per title. There is no client charge for borrowing books from K&E LLP

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libraries in other cities or from outside collections when the title is part of the K&E LLP collection but unavailable.

- **Off-Site Legal Files Storage:** Clients are not charged for off-site storage of files unless the storage charge is approved in advance.
- **Electronic Data Storage:** K&E LLP will not charge clients for costs to store electronic data and files on K&E LLP's systems if the data stored does not exceed 100 gigabytes (GB). If the data stored for a specific client exceeds 100GB, K&E LLP will charge clients \$4.00 per month/per GB for all network data stored until the data is either returned to the client or properly disposed of. For e-discovery data on the Relativity platform, K&E LLP will also charge clients \$4.00 per month/per GB until the data is either returned to the client or properly disposed of.
- **Calendar Court Services:** Our standard charge is \$25 for a court filing and other court services or transactions.
- **Supplies:** There is no client charge for standard office supplies. Clients are charged for special items (e.g., a minute book, exhibit tabs/indexes/dividers, binding, etc.) and then at K&E LLP's actual cost.
- **Contract Attorneys and Contract Non-Attorney Billers:** If there is a need to utilize a contract attorney or contract non-attorney on a client engagement, clients will be charged a standard hourly rate for these billers unless other specific billing arrangements are agreed between K&E LLP and client.
- **Expert Witnesses, Experts of Other Types, and Other Third Party Consultants:** If there is a need to utilize an expert witness, expert of other type, or other third party consultant such as accountants, investment bankers, academicians, other attorneys, etc. on a client engagement, clients will be requested to retain or pay these individuals directly unless specific billing arrangements are agreed between K&E LLP and client.
- **Third Party Expenditures:** Third party expenditures (e.g., corporate document and lien searches, lease of office space at Trial location, IT equipment rental, SEC and regulatory filings, etc.) incurred on behalf of a client, will be passed through to the client at actual cost. If the invoice exceeds \$50,000, it is K&E LLP's policy that wherever possible such charges will be directly billed to the client. In those circumstances where this is not possible, K&E LLP will seek reimbursement from our client prior to paying the vendor.

Unless otherwise noted, charges billed in foreign currencies are determined annually based on current U.S. charges at an appropriate exchange rate.

Exhibit D

Budget and Staffing Plan

Budget and Staffing Plan

**(For Matter Categories for the Period Beginning
on October 9, 2018, and Ending on June 21, 2019)**

Budget¹

Matter Number	Project Category Description	Hours			Total Compensation		
		Budgeted			Budgeted		
5	[WLB] Chapter 11 Filing	0	-	0	\$0.00	-	\$0.00
7	[WLB] Automatic Stay	68	-	76	\$60,000.00	-	\$67,200.00
8	[WLB] Business Operations	1,164	-	1,304	\$1,000,000.00	-	\$1,120,000.00
9	[WLB] Case Administration	297	-	332	\$200,000.00	-	\$224,000.00
10	[WLB] Claims Analysis and Objections	118	-	132	\$100,000.00	-	\$112,000.00
11	[WLB] Corporate and Securities Matters	1,033	-	1,157	\$900,000.00	-	\$1,008,000.00
12	[WLB] Creditor and Stakeholder Issues	1,084	-	1,214	\$1,000,000.00	-	\$1,120,000.00
13	[WLB] Cash Collateral / Cash Management / DIP Financing	427	-	478	\$400,000.00	-	\$448,000.00
14	[WLB] Disclosure Statement, Plan, Confirmation	4,141	-	4,638	\$3,750,000.00	-	\$4,200,000.00
15	[WLB] Employee / Legacy Issues	2,695	-	3,019	\$2,750,000.00	-	\$3,080,000.00
16	[WLB] Executory Contracts and, Unexpired Leases	132	-	148	\$100,000.00	-	\$112,000.00
17	[WLB] Hearings	259	-	290	\$240,000.00	-	\$268,800.00
18	[WLB] Insurance	25	-	28	\$20,000.00	-	\$22,400.00
19	[WLB] Non-Working Travel Time	268	-	300	\$240,000.00	-	\$268,800.00
21	[WLB] Retention and Fee Matters - K&E	263	-	295	\$200,000.00	-	\$224,000.00
22	[WLB] Retention - Non K&E	69	-	77	\$50,000.00	-	\$56,000.00
23	[WLB] Schedules / SOFA	5	-	10	\$2,500.00	-	\$2,800.00
24	[WLB] Tax Issues	67	-	75	\$48,000.00	-	\$53,000.00
25	[WLB] U.S. Trustee Issues & Communications	45	-	50	\$60,000.00	-	\$67,200.00
26	[WLB] Use, Sale, and Lease of Property	189	-	212	\$1,000,000.00	-	\$1,120,000.00
27	[WLB] Utilities	25	-	28	\$20,000.00	-	\$22,400.00
29	[WMLP] Chapter 11 Filing	0	-	0	\$0.00	-	\$0.00
31	[WMLP] Automatic Stay	45	-	51	\$40,000.00	-	\$44,800.00
32	[WMLP] Business Operations	699	-	783	\$600,000.00	-	\$672,000.00
33	[WMLP] Case Administration	59	-	66	\$40,000.00	-	\$44,800.00
34	[WMLP] Claims Analysis and Objections	47	-	53	\$40,000.00	-	\$44,800.00
35	[WMLP] Corporate and Securities Matters	316	-	354	\$275,000.00	-	\$308,000.00
36	[WMLP] Creditor and Stakeholder Issues	266	-	297	\$245,000.00	-	\$274,400.00
37	[WMLP] Cash Collateral / Cash Management	320	-	358	\$300,000.00	-	\$336,000.00
38	[WMLP] Disclosure Statement, Plan, Confirmation	1,435	-	1,608	\$1,300,000.00	-	\$1,456,000.00
39	[WMLP] Employee / Legacy Issues	294	-	329	\$300,000.00	-	\$336,000.00

¹ K&E added a number of matters postpetition, that were not part of the initial budget and staffing plan. Nevertheless, the aggregate amounts of fees requested in this Fee Application is less than the budgeted amounts.

Matter Number	Project Category Description	Hours			Total Compensation		
		Budgeted			Budgeted		
40	[WMLP] Executory Contracts and, Unexpired Leases	53	-	59	\$40,000.00	-	\$44,800.00
41	[WMLP] Hearings	108	-	121	\$100,000.00	-	\$112,000.00
42	[WMLP] Insurance	25	-	28	\$20,000.00	-	\$22,400.00
43	[WMLP] Non-Working Travel Time	112	-	125	\$100,000.00	-	\$112,000.00
45	[WMLP] Retention and Fee Matters - K&E	132	-	148	\$100,000.00	-	\$112,000.00
46	[WMLP] Retention - Non K&E	138	-	154	\$100,000.00	-	\$112,000.00
47	[WMLP] Schedules / SOFA	30	-	34	\$25,000.00	-	\$28,000.00
48	[WMLP] Tax Issues	21	-	23	\$20,000.00	-	\$22,400.00
49	[WMLP] U.S. Trustee Issues & Communications	22	-	25	\$20,000.00	-	\$22,400.00
50	[WMLP] Use, Sale, and Lease of Property	216	-	242	\$200,000.00	-	\$224,000.00
51	[WMLP] Utilities	25	-	28	\$20,000.00	-	\$22,400.00
54	[Westmoreland Group] Business Operations	N/A	-	N/A	N/A	-	N/A
55	[Westmoreland Group] Case Administration.	N/A	-	N/A	N/A	-	N/A
56	[Westmoreland Group] Corp. & Security	N/A	-	N/A	N/A	-	N/A
57	[Westmoreland Group] Creditor / Stakeholder	N/A	-	N/A	N/A	-	N/A
58	[Westmoreland Group] Employee / Legacy	N/A	-	N/A	N/A	-	N/A
59	[Westmoreland Group] Hearings	N/A	-	N/A	N/A	-	N/A
60	[Westmoreland Group] Non-Working Travel	N/A	-	N/A	N/A	-	N/A
61	[Westmoreland Group] Retention Fee / K&E	N/A	-	N/A	N/A	-	N/A
62	[Westmoreland Group] Retention Non-K&E	N/A	-	N/A	N/A	-	N/A
63	[Westmoreland Group] Tax Issues	N/A	-	N/A	N/A	-	N/A
64	[Westmoreland Group] US Trustee Issue	N/A	-	N/A	N/A	-	N/A
65	[Westmoreland Group] Use / Sale / Lease	N/A	-	N/A	N/A	-	N/A
66	[Westmoreland Group] Expenses	N/A	-	N/A	N/A	-	N/A
67	[Westmoreland Group] Insurance	N/A	-	N/A	N/A	-	N/A
68	[Westmoreland Group] Schedules / SOFA	N/A	-	N/A	N/A	-	N/A
69	[Westmoreland Group] Claims & Objections	N/A	-	N/A	N/A	-	N/A
70	[Westmoreland Group] UMWA 1113 Litigation	N/A	-	N/A	N/A	-	N/A
72	[Westmoreland Group] Tender Offer	N/A	-	N/A	N/A	-	N/A
Totals		16,737	-	18,749	\$16,025,500.00	-	\$17,947,800.00

Staffing Plan**Aggregate Staffing Plan Across All Matter Categories for the
Period From October 9, 2018, through June 21, 2019**

Westmoreland Coal Company		
Category of Timekeeper	Number of Timekeepers Expected to Perform Work Across All Matters During the Budget Period	Average Hourly Rate¹
Partner	19	\$1,178
Counsel	3	\$1,290
Associate	22	\$822
Legal Assistant	6	\$371
Total Attorney	44	\$945
Total Non-Attorney	6	\$371
Total	50	\$909

Westmoreland Resource Partners, LP		
Category of Timekeeper	Number of Timekeepers Expected to Perform Work Across All Matters During the Budget Period	Average Hourly Rate
Partner	19	\$1,149
Counsel	3	\$1,290
Associate	22	\$829
Legal Assistant	6	\$374
Total Attorney	44	\$922
Total Non-Attorney	6	\$374
Total	50	\$888

¹ The Average Hourly Rate is a weighted average based on the individual hourly rate of, and projected number of hours worked by, each timekeeper over the course of the chapter 11 cases.

Exhibit E

Voluntary Rate Disclosures

- The blended hourly rate for all K&E domestic timekeepers (including both professionals and paraprofessionals) who billed to non-bankruptcy matters (collectively, the “Non-Bankruptcy Matters”)¹ during the 12-month period beginning on July 1, 2018, and ending on June 30, 2019 (the “Comparable Period”) was, in the aggregate, approximately \$896.70 per hour (the “Non-Bankruptcy Blended Hourly Rate”).²
- The blended hourly rate for all K&E timekeepers (including both professionals and paraprofessionals) who billed to the Debtors during the Fee Period was approximately \$873.54 per hour (the “Debtor Blended Hourly Rate”).³
- A detailed comparison of these rates is as follows:

Position at K&E	Debtor Blended Hourly Rate for This Fee Application	Non-Bankruptcy Blended Hourly Rate
Partner	\$1,161.85	\$1,235.05
Of Counsel	\$1,293.17	\$949.64
Associate	\$806.18	\$775.37
Visiting Attorney	\$0.00	\$560.07
Law Clerk	\$0.00	\$328.05
Paralegal	\$354.08	\$355.32
Junior Paralegal	\$256.48	\$228.76
Support Staff	\$286.87	\$159.94
Total	\$873.54	\$896.70

¹ It is the nature of K&E’s practice that certain non-bankruptcy engagements require the advice and counsel of professionals and paraprofessionals who work primarily within K&E’s Restructuring Group. Accordingly, “Non-Bankruptcy Matters” consist of matters for which K&E domestic timekeepers represented a client in a matter other than an in-court bankruptcy proceeding. Moreover, the Non-Bankruptcy Matters include time billed by K&E domestic timekeepers who work primarily within K&E’s Restructuring Group.

² K&E calculated the blended rate for Non-Bankruptcy Matters by dividing the *total dollar amount* billed by K&E domestic timekeepers to the Non-Bankruptcy Matters during the Comparable Period by the *total number of hours* billed by K&E domestic timekeepers to the Non-Bankruptcy Matters during the Comparable Period.

³ K&E calculated the blended rate for timekeepers who billed to the Debtors by dividing the *total dollar amount billed* by such timekeepers during the Fee Period by the *total number of hours billed* by such timekeepers during the Fee Period.

Exhibit F

Summary of Total Fees Incurred and Hours Billed During the Fee Period

Attorney Name	Position	Department	Date of Admission	Fees Billed In this Fee Application	Hours Billed In this Fee Application	Number of Rate Increases	Hourly Rate Billed		Fees Billed In this Fee Application at First Interim Application Billing Rate
							In this Fee Application	In the First Interim Application	
Shubi Arora, P.C.	Partner	Corporate - M&A/Private Equity	2011	\$9,712.50	7.50	1	\$1,295.00	\$1,295.00	\$9,712.50
Shubi Arora, P.C.	Partner	Corporate - M&A/Private Equity	2011	\$952.00	0.70		\$1,360.00	\$1,295.00	\$906.50
Thad W. Davis, P.C.	Partner	Taxation	2005	\$6,916.00	5.60	1	\$1,235.00	\$1,235.00	\$6,916.00
Thad W. Davis, P.C.	Partner	Taxation	2005	\$259.00	0.20		\$1,295.00	\$1,235.00	\$247.00
Stephen E. Hessler, P.C.	Partner	Restructuring	2002	\$202,908.00	137.10	1	\$1,480.00	\$1,480.00	\$202,908.00
Stephen E. Hessler, P.C.	Partner	Restructuring	2002	\$139,598.00	89.20		\$1,565.00	\$1,480.00	\$132,016.00
Chad J. Husnick, P.C.	Partner	Restructuring	2004	\$27,573.00	18.20	N/A	\$1,515.00	\$1,515.00	\$27,573.00
Michael Krasnovsky, P.C.	Partner	Executive Compensation	2004	\$2,509.50	2.10	1	\$1,195.00	\$1,195.00	\$2,509.50
Michael Krasnovsky, P.C.	Partner	Executive Compensation	2004	\$6,902.50	5.50		\$1,255.00	\$1,195.00	\$6,572.50
Matt Pacey, P.C.	Partner	Corporate - Capital Markets	2002	\$17,580.00	12.00	N/A	\$1,465.00	\$1,465.00	\$17,580.00
Anna G. Rotman, P.C.	Partner	Litigation - General	2004	\$46,559.50	37.70	1	\$1,235.00	\$1,235.00	\$46,559.50
Anna G. Rotman, P.C.	Partner	Litigation - General	2004	\$11,687.50	8.50		\$1,375.00	\$1,235.00	\$10,497.50
Javier H. Rubinstein, P.C.	Partner	Litigation - General	1989	\$4,185.00	3.00	N/A	\$1,395.00	\$1,395.00	\$4,185.00
Edward O. Sassower, P.C.	Partner	Restructuring	2000	\$747.50	0.50	N/A	\$1,495.00	\$1,495.00	\$747.50
Michael B. Slade	Partner	Litigation - General	1999	\$187,226.00	151.60	1	\$1,235.00	\$1,235.00	\$187,226.00
Michael B. Slade	Partner	Litigation - General	1999	\$435,444.00	332.40		\$1,310.00	\$1,235.00	\$410,514.00
David Wheat, P.C.	Partner	Taxation	1988	\$7,122.50	5.50	1	\$1,295.00	\$1,295.00	\$7,122.50
David Wheat, P.C.	Partner	Taxation	1988	\$6,697.50	4.70		\$1,425.00	\$1,295.00	\$6,086.50
Jamie Alan Aycok	Partner	Litigation - General	2005	\$64,554.00	63.60	1	\$1,015.00	\$1,015.00	\$64,554.00
Jamie Alan Aycok	Partner	Litigation - General	2005	\$131,509.50	120.10		\$1,095.00	\$1,015.00	\$121,901.50

Attorney Name	Position	Department	Date of Admission	Fees Billed In this Fee Application	Hours Billed In this Fee Application	Number of Rate Increases	Hourly Rate Billed		Fees Billed In this Fee Application at First Interim Application Billing Rate
							In this Fee Application	In the First Interim Application	
Whitney L. Becker	Partner	Litigation - General	2010	\$144,942.00	142.80	N/A	\$1,015.00	\$1,015.00	\$144,942.00
Mary Kogut Brawley, P.C.	Partner	Corporate - Debt Finance	2010	\$9,879.00	8.90	1	\$1,110.00	\$1,110.00	\$9,879.00
Mary Kogut Brawley, P.C.	Partner	Corporate - Debt Finance	2010	\$1,592.50	1.30		\$1,225.00	\$1,110.00	\$1,443.00
Mary Kogut Brawley, P.C.	Partner	Corporate - Debt Finance	2010	\$6,982.50	5.70		\$1,225.00	\$1,110.00	\$6,327.00
John G. Caruso	Partner	Real Estate	1992	\$4,301.00	3.40	N/A	\$1,265.00	\$1,265.00	\$4,301.00
Jeanne T. Cohn-Connor	Partner	Environment - Transactional	1985	\$1,140.00	1.00	N/A	\$1,140.00	\$1,140.00	\$1,140.00
Michael Fisherman	Partner	Corporate - Capital Markets	2010	\$54,549.00	52.20	1	\$1,045.00	\$1,045.00	\$54,549.00
Michael Fisherman	Partner	Corporate - Capital Markets	2010	\$139,945.50	123.30		\$1,135.00	\$1,045.00	\$128,848.50
Yates French	Partner	Litigation - General	2008	\$141,008.00	125.90	N/A	\$1,120.00	\$1,120.00	\$141,008.00
Lauren F. Friedman	Partner	Litigation - International Arbitration	2010	\$5,643.00	5.40	N/A	\$1,045.00	\$1,045.00	\$5,643.00
Susan D. Golden	Partner	Restructuring	1988	\$114,636.50	109.70	1	\$1,045.00	\$1,045.00	\$114,636.50
Susan D. Golden	Partner	Restructuring	1988	\$36,774.00	32.40		\$1,135.00	\$1,045.00	\$33,858.00
John Thomas Goldman	Partner	Real Estate	2002	\$19,530.00	18.00	1	\$1,085.00	\$1,085.00	\$19,530.00
John Thomas Goldman	Partner	Real Estate	2002	\$28,644.00	24.80		\$1,155.00	\$1,085.00	\$26,908.00
R. Chris Heck	Partner	Litigation - General	2001	\$134,872.50	110.10	N/A	\$1,225.00	\$1,225.00	\$134,872.50
Erik Hepler	Partner	Corporate - Debt Finance	1990	\$1,138.50	0.90	1	\$1,265.00	\$1,265.00	\$1,138.50
Erik Hepler	Partner	Corporate - Debt Finance	1990	\$273.00	0.20		\$1,365.00	\$1,265.00	\$253.00
George W. Hicks Jr.	Partner	Litigation - Appellate	2006	\$17,517.50	14.30	N/A	\$1,225.00	\$1,225.00	\$17,517.50
Kim Hicks	Partner	Corporate - M&A/Private Equity	2009	\$53,502.00	48.20	1	\$1,110.00	\$1,110.00	\$53,502.00
Kim Hicks	Partner	Corporate - M&A/Private Equity	2009	\$15,275.00	13.00		\$1,175.00	\$1,110.00	\$14,430.00

Attorney Name	Position	Department	Date of Admission	Fees Billed In this Fee Application	Hours Billed In this Fee Application	Number of Rate Increases	Hourly Rate Billed		Fees Billed In this Fee Application at First Interim Application Billing Rate
							In this Fee Application	In the First Interim Application	
Carla A.R. Hine	Partner	Litigation - Antitrust/Competition	2005	\$836.00	0.80	N/A	\$1,045.00	\$1,045.00	\$836.00
Jonathan E. Kidwell	Partner	Environment - Transactional	2009	\$59,325.00	52.50	1	\$1,130.00	\$1,130.00	\$59,325.00
Jonathan E. Kidwell	Partner	Environment - Transactional	2009	\$13,042.50	11.10		\$1,175.00	\$1,130.00	\$12,543.00
Dilen Kumar	Partner	Corporate - M&A/Private Equity	2009	\$181,707.00	163.70	1	\$1,110.00	\$1,110.00	\$181,707.00
Dilen Kumar	Partner	Corporate - M&A/Private Equity	2009	\$295,865.00	251.80		\$1,175.00	\$1,110.00	\$279,498.00
Xanath McKeever	Partner	Litigation - General	1999	\$152,985.00	141.00	1	\$1,085.00	\$1,085.00	\$152,985.00
Xanath McKeever	Partner	Litigation - General	1999	\$46,052.00	39.70		\$1,160.00	\$1,085.00	\$43,074.50
Bryan M. O'Keefe	Partner	Labor & Employment	2011	\$8,918.00	9.10	1	\$980.00	\$980.00	\$8,918.00
Bryan M. O'Keefe	Partner	Labor & Employment	2011	\$3,903.50	3.70		\$1,055.00	\$980.00	\$3,626.00
Gregory F. Pesce	Partner	Restructuring	2011	\$435,869.50	417.10	1	\$1,045.00	\$1,045.00	\$435,869.50
Gregory F. Pesce	Partner	Restructuring	2011	\$610,403.00	537.80		\$1,135.00	\$1,045.00	\$562,001.00
William T. Pruitt	Partner	Litigation - General	2004	\$464.00	0.40	N/A	\$1,160.00	\$1,160.00	\$464.00
Anthony Vincenzo Sexton	Partner	Taxation	2011	\$85,880.00	76.00	1	\$1,130.00	\$1,130.00	\$85,880.00
Anthony Vincenzo Sexton	Partner	Taxation	2011	\$77,143.50	65.10		\$1,185.00	\$1,130.00	\$73,563.00
Ravi Subramanian Shankar	Partner	Litigation - General	2011	\$91,942.50	89.70	N/A	\$1,025.00	\$1,025.00	\$91,942.50
Rahul D. Vashi	Partner	Corporate - M&A/Private Equity	2010	\$7,161.00	6.60	N/A	\$1,085.00	\$1,085.00	\$7,161.00
Jack N. Bernstein	Of Counsel	Employee Benefits	1995	\$122,990.00	98.00	1	\$1,255.00	\$1,255.00	\$122,990.00
Jack N. Bernstein	Of Counsel	Employee Benefits	1995	\$161,745.00	123.00		\$1,315.00	\$1,255.00	\$154,365.00
John S. Irving	Of Counsel	Labor & Employment	1965	\$4,374.00	3.60	N/A	\$1,215.00	\$1,215.00	\$4,374.00
Tim Stephenson	Of Counsel	Labor & Employment	1990	\$19,182.00	13.80	N/A	\$1,390.00	\$1,390.00	\$19,182.00
Nicholas Adzima	Associate	Restructuring	2019	\$118,277.50	205.70	1	\$575.00	\$575.00	\$118,277.50
Nicholas Adzima	Associate	Restructuring	2019	\$139,170.50	233.90		\$595.00	\$575.00	\$134,492.50
Maya Ben Meir	Associate	Restructuring	2019	\$162,437.50	282.50	1	\$575.00	\$575.00	\$162,437.50
Maya Ben Meir	Associate	Restructuring	2019	\$202,835.50	340.90		\$595.00	\$575.00	\$196,017.50
Wes Benter	Associate	Labor & Employment	2019	\$57.50	0.10	N/A	\$575.00	\$575.00	\$57.50

Attorney Name	Position	Department	Date of Admission	Fees Billed In this Fee Application	Hours Billed In this Fee Application	Number of Rate Increases	Hourly Rate Billed		Fees Billed In this Fee Application at First Interim Application Billing Rate
							In this Fee Application	In the First Interim Application	
Timothy Robert Bow	Associate	Restructuring	2013	\$291,175.00	306.50	1	\$950.00	\$950.00	\$291,175.00
Timothy Robert Bow	Associate	Restructuring	2013	\$44,277.50	44.50		\$995.00	\$950.00	\$42,275.00
Hannah K. Craft	Associate	Corporate - General	2017	\$15,092.00	19.60	N/A	\$770.00	\$770.00	\$15,092.00
Neda Davanipour	Associate	Restructuring	2019	\$216,135.00	320.20	1	\$675.00	\$675.00	\$216,135.00
Neda Davanipour	Associate	Restructuring	2019	\$159,400.50	226.10		\$705.00	\$675.00	\$152,617.50
James Romain Dolphin III	Associate	Environment - Transactional	2015	\$18,711.00	24.30	1	\$770.00	\$770.00	\$18,711.00
James Romain Dolphin III	Associate	Environment - Transactional	2015	\$966.00	1.20		\$805.00	\$770.00	\$924.00
Juliesa Edwards	Associate	Corporate - Debt Finance	2016	\$29,029.00	37.70	1	\$770.00	\$770.00	\$29,029.00
Juliesa Edwards	Associate	Corporate - Debt Finance	2016	\$4,830.00	6.00		\$805.00	\$770.00	\$4,620.00
Austin S. Elliott	Associate	Corporate - General	2018	\$3,272.50	5.50	N/A	\$595.00	\$595.00	\$3,272.50
Bryan D. Flannery	Associate	Corporate - Capital Markets	2014	\$13,480.50	12.90	N/A	\$1,045.00	\$1,045.00	\$13,480.50
Jonathan G.C. Fombonne	Associate	Litigation - General	2014	\$14,779.50	16.70	1	\$885.00	\$885.00	\$14,779.50
Jonathan G.C. Fombonne	Associate	Litigation - General	2014	\$3,781.00	3.80		\$995.00	\$885.00	\$3,363.00
Kelsee A. Foote	Associate	Litigation - General	2018	\$102,867.50	178.90	1	\$575.00	\$575.00	\$102,867.50
Kelsee A. Foote	Associate	Litigation - General	2018	\$150,297.00	252.60		\$595.00	\$575.00	\$145,245.00
Michael Francus	Associate	Litigation - Appellate	2018	\$13,135.50	18.90	N/A	\$695.00	\$695.00	\$13,135.50
Mohsen Ghazi	Associate	Taxation	2017	\$42,552.00	59.10	1	\$720.00	\$720.00	\$42,552.00
Mohsen Ghazi	Associate	Taxation	2017	\$981.50	1.30		\$755.00	\$720.00	\$936.00
Michael W. Glenn	Associate	Litigation - General	2015	\$57,259.50	64.70	N/A	\$885.00	\$885.00	\$57,259.50
Andre A. Guiulfo	Associate	Litigation - General	2017	\$16,568.00	21.80	N/A	\$760.00	\$760.00	\$16,568.00
Gabriela Zamfir Hensley	Associate	Restructuring	2018	\$89,067.50	154.90	1	\$575.00	\$575.00	\$89,067.50
Gabriela Zamfir Hensley	Associate	Restructuring	2018	\$42,959.00	72.20		\$595.00	\$575.00	\$41,515.00
Mark Holden	Associate	Litigation - General	2014	\$214,258.50	242.10	1	\$885.00	\$885.00	\$214,258.50
Mark Holden	Associate	Litigation - General	2014	\$218,855.00	236.60		\$925.00	\$885.00	\$209,391.00

Attorney Name	Position	Department	Date of Admission	Fees Billed In this Fee Application	Hours Billed In this Fee Application	Number of Rate Increases	Hourly Rate Billed		Fees Billed In this Fee Application at First Interim Application Billing Rate
							In this Fee Application	In the First Interim Application	
Grant Jones	Associate	Litigation - General	2018	\$20,408.50	34.30	N/A	\$595.00	\$595.00	\$20,408.50
Sydney Jones	Associate	Labor & Employment	2014	\$2,566.50	2.90	N/A	\$885.00	\$885.00	\$2,566.50
Mark Kam	Associate	Corporate - Capital Markets	2015	\$37,450.00	42.80	1	\$875.00	\$875.00	\$37,450.00
Mark Kam	Associate	Corporate - Capital Markets	2015	\$14,352.00	15.60		\$920.00	\$875.00	\$13,650.00
Sohil Khurana	Associate	Real Estate	2019	\$16,838.50	28.30	N/A	\$595.00	\$595.00	\$16,838.50
Dianne M. Kim	Associate	Litigation - General	2019	\$21,735.00	37.80	N/A	\$575.00	\$575.00	\$21,735.00
Chris Koenig	Associate	Restructuring	2014	\$526,775.00	554.50	1	\$950.00	\$950.00	\$526,775.00
Chris Koenig	Associate	Restructuring	2014	\$703,763.50	707.30		\$995.00	\$950.00	\$671,935.00
Jonathan Levin	Associate	Litigation - General	2018	\$8,250.00	12.50	N/A	\$660.00	\$660.00	\$8,250.00
Andrew L. Lombardo	Associate	Corporate - General	2017	\$4,725.00	7.00	N/A	\$675.00	\$675.00	\$4,725.00
Caleb Lowery	Associate	Corporate - General	2016	\$8,085.00	10.50	1	\$770.00	\$770.00	\$8,085.00
Caleb Lowery	Associate	Corporate - General	2016	\$72,369.50	89.90		\$805.00	\$770.00	\$69,223.00
Allison McDonald	Associate	Litigation - General	2013	\$140,505.00	147.90	1	\$950.00	\$950.00	\$140,505.00
Allison McDonald	Associate	Litigation - General	2013	\$154,324.50	155.10		\$995.00	\$950.00	\$147,345.00
Rebekah Sills McEntire	Associate	Litigation - General	2016	\$45,475.00	53.50	N/A	\$850.00	\$850.00	\$45,475.00
Casey James McGushin	Associate	Litigation - General	2014	\$80,097.50	80.50	N/A	\$995.00	\$995.00	\$80,097.50
Ashley M. Membrino	Associate	Real Estate	2017	\$11,627.00	15.10	1	\$770.00	\$770.00	\$11,627.00
Ashley M. Membrino	Associate	Real Estate	2017	\$13,685.00	17.00		\$805.00	\$770.00	\$13,090.00
Christian Menefee	Associate	Litigation - General	2013	\$8,850.00	10.00	N/A	\$885.00	\$885.00	\$8,850.00
Gerardo Mijares-Shafai	Associate	Restructuring	2016	\$325,587.50	372.10	1	\$875.00	\$875.00	\$325,587.50
Gerardo Mijares-Shafai	Associate	Restructuring	2016	\$301,852.00	328.10		\$920.00	\$875.00	\$287,087.50
Morgan Carter Moore	Associate	Corporate - General	2018	\$22,195.00	38.60	1	\$575.00	\$575.00	\$22,195.00
Morgan Carter Moore	Associate	Corporate - General	2018	\$4,224.50	7.10		\$595.00	\$575.00	\$4,082.50
Carlos A. Moran	Associate	Corporate - General	2017	\$17,280.00	25.60	N/A	\$675.00	\$675.00	\$17,280.00

Attorney Name	Position	Department	Date of Admission	Fees Billed In this Fee Application	Hours Billed In this Fee Application	Number of Rate Increases	Hourly Rate Billed		Fees Billed In this Fee Application at First Interim Application Billing Rate
							In this Fee Application	In the First Interim Application	
Brittney Nagle	Associate	Litigation - General		\$17,192.50	29.90	N/A	\$575.00	\$575.00	\$17,192.50
Orla Patricia O'Callaghan	Associate	Litigation - General	2018	\$134,492.50	233.90	1	\$575.00	\$575.00	\$134,492.50
Orla Patricia O'Callaghan	Associate	Litigation - General	2018	\$79,908.50	134.30		\$595.00	\$575.00	\$77,222.50
Thomas P. O'Connor	Associate	Real Estate	2016	\$437.50	0.50	1	\$875.00	\$875.00	\$437.50
Thomas P. O'Connor	Associate	Real Estate	2016	\$460.00	0.50		\$920.00	\$875.00	\$437.50
Kirk Porter	Associate	Executive Compensation	2016	\$5,512.50	6.30	1	\$875.00	\$875.00	\$5,512.50
Kirk Porter	Associate	Executive Compensation	2016	\$12,880.00	14.00		\$920.00	\$875.00	\$12,250.00
Caitlin Bernice Pyrcce	Associate	Employee Benefits	2016	\$1,666.00	2.80	N/A	\$595.00	\$595.00	\$1,666.00
Danielle Robertson	Associate	Real Estate	2018	\$270.00	0.40	N/A	\$675.00	\$675.00	\$270.00
Benjamin Rowe	Associate	Corporate - General	2017	\$46,036.50	65.30	N/A	\$705.00	\$705.00	\$46,036.50
Joseph Sanderson	Associate	Litigation - General	2015	\$1,445.00	1.70	N/A	\$850.00	\$850.00	\$1,445.00
Randy Santa Ana	Associate	Corporate - M&A/Private Equity	2015	\$124,425.00	142.20	1	\$875.00	\$875.00	\$124,425.00
Randy Santa Ana	Associate	Corporate - M&A/Private Equity	2015	\$232,024.00	252.20		\$920.00	\$875.00	\$220,675.00
Michael Saretsky	Associate	Environment - Transactional	2015	\$64,600.00	68.00	1	\$950.00	\$950.00	\$64,600.00
Michael Saretsky	Associate	Environment - Transactional	2015	\$26,268.00	26.40		\$995.00	\$950.00	\$25,080.00
Steve Schwarzbach	Associate	Corporate - M&A/Private Equity	2011	\$457,799.50	460.10	1	\$995.00	\$995.00	\$457,799.50
Steve Schwarzbach	Associate	Corporate - M&A/Private Equity	2011	\$215,897.00	206.60		\$1,045.00	\$995.00	\$205,567.00
Farral Siddiqui	Associate	Litigation - General	2019	\$15,352.50	26.70	N/A	\$575.00	\$575.00	\$15,352.50
Steven Taylor	Associate	Corporate - General	2017	\$1,547.00	2.60	N/A	\$595.00	\$595.00	\$1,547.00
Angel Torres	Associate	Corporate - Debt Finance	2015	\$23,712.50	27.10	1	\$875.00	\$875.00	\$23,712.50
Angel Torres	Associate	Corporate - Debt Finance	2015	\$2,392.00	2.60		\$920.00	\$875.00	\$2,275.00

Attorney Name	Position	Department	Date of Admission	Fees Billed In this Fee Application	Hours Billed In this Fee Application	Number of Rate Increases	Hourly Rate Billed		Fees Billed In this Fee Application at First Interim Application Billing Rate
							In this Fee Application	In the First Interim Application	
Roxanne A. Walton	Associate	Corporate - Debt Finance	2016	\$43,400.00	49.60	1	\$875.00	\$875.00	\$43,400.00
Roxanne A. Walton	Associate	Corporate - Debt Finance	2016	\$11,040.00	12.00		\$920.00	\$875.00	\$10,500.00
Nicholas Warther	Associate	Taxation	2017	\$54,614.00	65.80	1	\$830.00	\$830.00	\$54,614.00
Nicholas Warther	Associate	Taxation	2017	\$110,055.00	126.50		\$870.00	\$830.00	\$104,995.00
Allyson Smith Weinhouse	Associate	Restructuring	2017	\$116,116.00	150.80	1	\$770.00	\$770.00	\$116,116.00
Allyson Smith Weinhouse	Associate	Restructuring	2017	\$106,260.00	132.00		\$805.00	\$770.00	\$101,640.00
Logan Weissler	Associate	Corporate - General	2018	\$5,002.50	8.70	1	\$575.00	\$575.00	\$5,002.50
Logan Weissler	Associate	Corporate - General	2018	\$238.00	0.40		\$595.00	\$575.00	\$230.00
Lech K. Wilkiewicz	Associate	Corporate - Debt Finance	2013	\$18,810.00	18.00	N/A	\$1,045.00	\$1,045.00	\$18,810.00
Michelle A. Williamson	Associate	Corporate - General	2017	\$68,040.00	100.80	1	\$675.00	\$675.00	\$68,040.00
Michelle A. Williamson	Associate	Corporate - General	2017	\$139,237.50	197.50		\$705.00	\$675.00	\$133,312.50
David James Wilson	Associate	Corporate - General	2018	\$24,035.00	41.80	1	\$575.00	\$575.00	\$24,035.00
David James Wilson	Associate	Corporate - General	2018	\$61,225.50	102.90		\$595.00	\$575.00	\$59,167.50
Alison Wirtz	Associate	Restructuring	2016	\$405.00	0.60	N/A	\$675.00	\$675.00	\$405.00
Totals for Attorneys				\$12,131,182.50	12,848.40		\$11,514,045.00		

Paraprofessional Name	Position	Department	Date of Admission	Fees Billed In this Fee Application	Hours Billed In this Fee Application	Number of Rate Increases	Hourly Rate Billed		Fees Billed In this Fee Application at First Interim Application Billing Rate
							In this Fee Application	In the First Interim Application	
Anthony Abate	Paralegal	Restructuring	N/A	\$15,748.00	50.80	1	\$310.00	\$310.00	\$15,748.00
Anthony Abate	Paralegal	Restructuring	N/A	\$7,215.00	22.20		\$325.00	\$310.00	\$6,882.00
Vanessa Hernandez	Paralegal	Litigation - General	N/A	\$28,152.00	81.60	1	\$345.00	\$345.00	\$28,152.00
Vanessa Hernandez	Paralegal	Litigation - General	N/A	\$19,512.00	54.20		\$360.00	\$345.00	\$18,699.00

Paraprofessional Name	Position	Department	Date of Admission	Fees Billed In this Fee Application	Hours Billed In this Fee Application	Number of Rate Increases	Hourly Rate Billed		Fees Billed In this Fee Application at First Interim Application Billing Rate
							In this Fee Application	In the First Interim Application	
David P. Liebowitz	Paralegal	Real Estate	N/A	\$456.00	1.20	N/A	\$380.00	\$380.00	\$456.00
Amanda Mitchell	Paralegal	Litigation - General	N/A	\$35,496.00	98.60	N/A	\$360.00	\$360.00	\$35,496.00
Martin C. O'Brien	Paralegal	Corporate - General	N/A	\$215.00	0.50	N/A	\$430.00	\$430.00	\$215.00
Kasia Olkowski	Paralegal	Litigation - General	N/A	\$20,592.00	57.20	N/A	\$360.00	\$360.00	\$20,592.00
Carrie Therese Oppenheim	Paralegal	Restructuring	N/A	\$2,132.00	5.20	1	\$410.00	\$410.00	\$2,132.00
Carrie Therese Oppenheim	Paralegal	Restructuring	N/A	\$2,021.00	4.70		\$430.00	\$410.00	\$1,927.00
Robert Orren	Paralegal	Restructuring	N/A	\$11,438.00	30.10	1	\$380.00	\$380.00	\$11,438.00
Robert Orren	Paralegal	Restructuring	N/A	\$18,576.00	43.20		\$430.00	\$380.00	\$16,416.00
Henry Rosas	Paralegal	Corporate - Debt Finance	N/A	\$3,010.00	7.00	N/A	\$430.00	\$430.00	\$3,010.00
Sven Soderberg	Paralegal	Corporate - Investment Funds	N/A	\$123.00	0.30	N/A	\$410.00	\$410.00	\$123.00
Amanda Solis	Paralegal	Restructuring	N/A	\$124.00	0.40	1	\$310.00	\$310.00	\$124.00
Amanda Solis	Paralegal	Restructuring	N/A	\$195.00	0.60		\$325.00	\$310.00	\$186.00
Aviana Claire Vergnetti	Paralegal	Litigation - Appellate	N/A	\$1,271.00	4.10	N/A	\$310.00	\$310.00	\$1,271.00
Logan Taylor Wiggins	Paralegal	Litigation - General	N/A	\$31,428.00	87.30	N/A	\$360.00	\$360.00	\$31,428.00
Ryan Besaw	Junior Paralegal	Restructuring	N/A	\$5,975.00	23.90	1	\$250.00	\$250.00	\$5,975.00
Ryan Besaw	Paralegal	Restructuring	N/A	\$1,332.50	4.10		\$325.00	\$250.00	\$1,025.00
Julia R. Foster	Junior Paralegal	Restructuring	N/A	\$13,325.00	53.30	1	\$250.00	\$250.00	\$13,325.00
Julia R. Foster	Paralegal	Restructuring	N/A	\$24,830.00	76.40		\$325.00	\$250.00	\$19,100.00
Harry W. Hild	Junior Paralegal	Litigation - Appellate	N/A	\$1,500.00	6.00	N/A	\$250.00	\$250.00	\$1,500.00
Katie Kane	Junior Paralegal	Restructuring	N/A	\$1,610.00	7.00	1	\$230.00	\$230.00	\$1,610.00
Katie Kane	Junior Paralegal	Restructuring	N/A	\$7,446.50	28.10		\$265.00	\$230.00	\$6,463.00
Alec Klimowicz	Junior Paralegal	Litigation - General	N/A	\$16,191.50	61.10	N/A	\$265.00	\$265.00	\$16,191.50
Hannah Kupsy	Junior Paralegal	Restructuring	N/A	\$897.00	3.90	1	\$230.00	\$230.00	\$897.00
Hannah Kupsy	Paralegal	Restructuring	N/A	\$10,075.00	31.00		\$325.00	\$230.00	\$7,130.00
Christopher Skeritt	Junior Paralegal	Litigation - General	N/A	\$450.50	1.70	N/A	\$265.00	\$265.00	\$450.50

Paraprofessional Name	Position	Department	Date of Admission	Fees Billed In this Fee Application	Hours Billed In this Fee Application	Number of Rate Increases	Hourly Rate Billed		Fees Billed In this Fee Application at First Interim Application Billing Rate
							In this Fee Application	In the First Interim Application	
Dan Varn	Junior Paralegal	Restructuring	N/A	\$1,750.00	7.00	1	\$250.00	\$250.00	\$1,750.00
Dan Varn	Junior Paralegal	Restructuring	N/A	\$3,074.00	11.60		\$265.00	\$250.00	\$2,900.00
Rebecca A. Kurysz	Support Staff	Litigation - General	N/A	\$1,250.00	5.00	N/A	\$250.00	\$250.00	\$1,250.00
Library Business Research	Support Staff	Administrative Mgt - FW	N/A	\$34.50	0.10	N/A	\$345.00	\$345.00	\$34.50
Library Document Retrieval	Support Staff	Administrative Mgt - FW	N/A	\$25.50	0.10	N/A	\$255.00	\$255.00	\$25.50
Library Factual Research	Support Staff	Administrative Mgt - FW	N/A	\$517.50	1.50	N/A	\$345.00	\$345.00	\$517.50
Library Factual Research	Support Staff	Administrative Mgt - FW	N/A	\$1,800.00	5.00	N/A	\$360.00	\$345.00	\$1,725.00
Alli Beckett	Support Staff	Conflicts Analysis	N/A	\$840.00	3.00	N/A	\$280.00	\$280.00	\$840.00
Michael Y. Chan	Support Staff	Conflicts Analysis	N/A	\$13,970.00	63.50	1	\$220.00	\$220.00	\$13,970.00
Michael Y. Chan	Support Staff	Conflicts Analysis	N/A	\$3,442.50	13.50		\$255.00	\$220.00	\$2,970.00
Samuel Miller	Support Staff	Conflicts Analysis	N/A	\$1,610.00	7.00	N/A	\$230.00	\$230.00	\$1,610.00
Eric Nyberg	Support Staff	Conflicts Analysis	N/A	\$1,225.00	5.00	1	\$245.00	\$245.00	\$1,225.00
Eric Nyberg	Support Staff	Conflicts Analysis	N/A	\$1,912.50	7.50		\$255.00	\$245.00	\$1,837.50
Toni M. Anderson	Support Staff	Litigation - General	N/A	\$1,152.00	3.20	1	\$360.00	\$360.00	\$1,152.00
Toni M. Anderson	Support Staff	Litigation - General	N/A	\$494.00	1.30		\$380.00	\$360.00	\$468.00
Megan Buenviaje	Support Staff	Litigation - General	N/A	\$429.00	1.30	1	\$330.00	\$330.00	\$429.00
Megan Buenviaje	Support Staff	Litigation - General	N/A	\$760.00	2.00		\$380.00	\$330.00	\$660.00
Kenneth Gazda	Support Staff	Litigation - General	N/A	\$190.00	0.50	N/A	\$380.00	\$380.00	\$190.00
Jeremy Alan Piniak	Support Staff	Litigation - General	N/A	\$76.00	0.20	N/A	\$380.00	\$380.00	\$76.00
Antonio Soto Jr.	Support Staff	Litigation - General	N/A	\$5,796.00	16.10	1	\$360.00	\$360.00	\$5,796.00
Antonio Soto Jr.	Support Staff	Litigation - General	N/A	\$5,282.00	13.90		\$380.00	\$360.00	\$5,004.00
Olivia Weyers	Support Staff	Litigation - General	N/A	\$310.00	1.00	N/A	\$310.00	\$310.00	\$310.00
Will Thomas	Support Staff	Litigation - General	N/A	\$9,000.00	24.00	N/A	\$375.00	\$375.00	\$9,000.00
Totals for Paraprofessionals				\$336,277.50	1,039.00				\$321,702.00

Exhibit G

Summary of Actual and Necessary Expenses for the Fee Period

Summary of Actual and Necessary Expenses for the Fee Period

Expense	Vendor (if any)	Unit Cost (if applicable)	Amount
Third Party Telephone Charges	West Unified Communications Services, Inc.		\$3,171.93
Standard Copies or Prints	Kirkland & Ellis LLP (internal)		\$9,194.08
Binding	Kirkland & Ellis LLP (internal)		\$8.40
Tabs/Indexes/Dividers	Kirkland & Ellis LLP (internal)		\$36.66
Color Copies or Prints	Kirkland & Ellis LLP (internal)		\$24,834.15
Scanned Images	Kirkland & Ellis LLP (internal)		\$526.88
Postage			\$6.05
Outside Messenger Services	Mach 5 Couriers Inc.		\$437.47
Local Transportation	Vital Transportation Services Inc.		\$2,709.11
Travel Expense			\$55,832.99
Airfare			\$71,964.96
Transportation to/from airport	Sunny's Worldwide, Avanti Transportation		\$20,290.79
Travel Meals			\$12,982.12
Car Rental			\$201.97
Other Travel Expenses			\$356.51
Court Reporter Fee/Deposition	Phipps Reporting Inc.		\$14,562.17
Outside Printing Services	Flash Data LLC, Omnivore LLC		\$2,006.15
Outside Copy/Binding Services	Flash Data LLC, Omnivore LLC		\$23,375.28
Working Meals/K&E Only			\$354.49
Catering Expenses	Compass Group USA (TP)		\$5,791.16
Outside Retrieval Service			\$3,832.45
Computer Database Research	Restructuring Concepts LLC		\$2,992.70
Westlaw Research			\$24,332.61
LexisNexis Research			\$4,123.10
Overtime Transportation			\$3,006.65
Overtime Meals - Non-Attorney	Seamless North America LLC		\$102.00
Overtime Meals - Attorney	Seamless North America LLC		\$2,432.67
Rental Expenses	Aquipt Inc		\$3,835.84
Miscellaneous Office Expenses			\$66.14
Postage- Hard			\$69.54
Overnight Delivery - Hard	Federal Express		\$456.81
Total			\$293,893.83

Exhibit H

Summary of Fees and Expenses by Matter for the Fee Period¹

¹ K&E added a number of matters postpetition, that were not part of the initial budget and staffing plan. Nevertheless, the aggregate amounts of fees requested in this Fee Application is less than the budgeted amounts.

Matter Number	Project Category Description	Hours				Total Compensation				Expenses	Total Fees & Expenses Requested
		Budgeted		Billed		Budgeted		Billed			
5	[WLB] Chapter 11 Filing	0	-	0	0.00	\$0.00	-	\$0.00	\$0.00	\$0.00	\$0.00
7	[WLB] Automatic Stay	68	-	76	13.70	\$60,000.00	-	\$67,200.00	\$12,250.00	\$0.00	\$12,250.00
8	[WLB] Business Operations	1,164	-	1,304	2.70	\$1,000,000.00	-	\$1,120,000.00	\$1,606.50	\$0.00	\$1,606.50
9	[WLB] Case Administration	297	-	332	88.00	\$200,000.00	-	\$224,000.00	\$36,500.00	\$0.00	\$36,500.00
10	[WLB] Claims Analysis and Objections	118	-	132	23.80	\$100,000.00	-	\$112,000.00	\$17,981.00	\$0.00	\$17,981.00
11	[WLB] Corporate and Securities Matters	1,033	-	1,157	74.00	\$900,000.00	-	\$1,008,000.00	\$73,029.00	\$0.00	\$73,029.00
12	[WLB] Creditor and Stakeholder Issues	1,084	-	1,214	1,111.60	\$1,000,000.00	-	\$1,120,000.00	\$865,583.00	\$0.00	\$865,583.00
13	[WLB] Cash Collateral / Cash Management / DIP Financing	427	-	478	245.50	\$400,000.00	-	\$448,000.00	\$217,790.00	\$0.00	\$217,790.00
14	[WLB] Disclosure Statement, Plan, Confirmation	4,141	-	4,638	4,585.60	\$3,750,000.00	-	\$4,200,000.00	\$3,980,450.50	\$0.00	\$3,980,450.50
15	[WLB] Employee / Legacy Issues	2,695	-	3,019	1,188.40	\$2,750,000.00	-	\$3,080,000.00	\$1,241,697.50	\$0.00	\$1,241,697.50
16	[WLB] Executory Contracts and, Unexpired Leases	132	-	148	138.20	\$100,000.00	-	\$112,000.00	\$101,661.00	\$0.00	\$101,661.00
17	[WLB] Hearings	259	-	290	164.10	\$240,000.00	-	\$268,800.00	\$179,608.00	\$0.00	\$179,608.00
18	[WLB] Insurance	25	-	28	0.00	\$20,000.00	-	\$22,400.00	\$0.00	\$0.00	\$0.00
19	[WLB] Non-Working Travel Time	268	-	300	0.00	\$240,000.00	-	\$268,800.00	\$0.00	\$0.00	\$0.00
21	[WLB] Retention and Fee Matters - K&E	263	-	295	0.00	\$200,000.00	-	\$224,000.00	\$0.00	\$0.00	\$0.00
22	[WLB] Retention - Non K&E	69	-	77	190.90	\$50,000.00	-	\$56,000.00	\$183,555.00	\$0.00	\$183,555.00

Matter Number	Project Category Description	Hours				Total Compensation				Expenses	Total Fees & Expenses Requested
		Budgeted		Billed	Budgeted		Billed				
23	[WLB] Schedules / SOFA	5	-	10	0.00	\$2,500.00	-	\$2,800.00	\$0.00	\$0.00	\$0.00
24	[WLB] Tax Issues	67	-	75	250.70	\$48,000.00	-	\$53,000.00	\$239,934.00	\$0.00	\$239,934.00
25	[WLB] U.S. Trustee Issues & Communications	45	-	50	0.00	\$60,000.00	-	\$67,200.00	\$0.00	\$0.00	\$0.00
26	[WLB] Use, Sale, and Lease of Property	189	-	212	772.20	\$1,000,000.00	-	\$1,120,000.00	\$709,360.50	\$0.00	\$709,360.50
27	[WLB] Utilities	25	-	28	1.10	\$20,000.00	-	\$22,400.00	\$750.00	\$0.00	\$750.00
29	[WMLP] Chapter 11 Filing	0	-	0	0.00	\$0.00	-	\$0.00	\$0.00	\$0.00	\$0.00
31	[WMLP] Automatic Stay	45	-	51	2.10	\$40,000.00	-	\$44,800.00	\$1,975.50	\$0.00	\$1,975.50
32	[WMLP] Business Operations	699	-	783	11.60	\$600,000.00	-	\$672,000.00	\$10,573.00	\$0.00	\$10,573.00
33	[WMLP] Case Administration	59	-	66	48.30	\$40,000.00	-	\$44,800.00	\$26,503.50	\$0.00	\$26,503.50
34	[WMLP] Claims Analysis and Objections	47	-	53	47.10	\$40,000.00	-	\$44,800.00	\$32,811.00	\$0.00	\$32,811.00
35	[WMLP] Corporate and Securities Matters	316	-	354	14.40	\$275,000.00	-	\$308,000.00	\$14,018.00	\$0.00	\$14,018.00
36	[WMLP] Creditor and Stakeholder Issues	266	-	297	241.80	\$245,000.00	-	\$274,400.00	\$261,394.00	\$0.00	\$261,394.00
37	[WMLP] Cash Collateral / Cash Management	320	-	358	71.70	\$300,000.00	-	\$336,000.00	\$62,280.50	\$0.00	\$62,280.50
38	[WMLP] Disclosure Statement, Plan, Confirmation	1,435	-	1,608	188.10	\$1,300,000.00	-	\$1,456,000.00	\$174,479.50	\$0.00	\$174,479.50
39	[WMLP] Employee / Legacy Issues	294	-	329	166.50	\$300,000.00	-	\$336,000.00	\$179,742.50	\$0.00	\$179,742.50
40	[WMLP] Executory Contracts and Unexpired Leases	53	-	59	72.20	\$40,000.00	-	\$44,800.00	\$59,723.00	\$0.00	\$59,723.00
41	[WMLP] Hearings	108	-	121	10.60	\$100,000.00	-	\$112,000.00	\$7,681.00	\$0.00	\$7,681.00

Matter Number	Project Category Description	Hours				Total Compensation				Expenses	Total Fees & Expenses Requested
		Budgeted		Billed		Budgeted		Billed			
42	[WMLP] Insurance	25	-	28	0.00	\$20,000.00	-	\$22,400.00	\$0.00	\$0.00	\$0.00
43	[WMLP] Non-Working Travel Time	112	-	125	12.50	\$100,000.00	-	\$112,000.00	\$6,849.50	\$0.00	\$6,849.50
45	[WMLP] Retention and Fee Matters - K&E	132	-	148	33.10	\$100,000.00	-	\$112,000.00	\$10,657.50	\$0.00	\$10,657.50
46	[WMLP] Retention - Non K&E	138	-	154	24.00	\$100,000.00	-	\$112,000.00	\$21,127.50	\$0.00	\$21,127.50
47	[WMLP] Schedules / SOFA	30	-	34	0.00	\$25,000.00	-	\$28,000.00	\$0.00	\$0.00	\$0.00
48	[WMLP] Tax Issues	21	-	23	29.60	\$20,000.00	-	\$22,400.00	\$32,236.00	\$0.00	\$32,236.00
49	[WMLP] U.S. Trustee Issues & Communications	22	-	25	0.00	\$20,000.00	-	\$22,400.00	\$0.00	\$0.00	\$0.00
50	[WMLP] Use, Sale, and Lease of Property	216	-	242	153.90	\$200,000.00	-	\$224,000.00	\$157,750.00	\$0.00	\$157,750.00
51	[WMLP] Utilities	25	-	28	4.20	\$20,000.00	-	\$22,400.00	\$3,748.50	\$0.00	\$3,748.50
52	[WMLP] Expenses	N/A		N/A	N/A	N/A		N/A	N/A	\$17,502.71	\$17,502.71
54	[Westmoreland Group] Business Operations	N/A	-	N/A	199.80	N/A	-	N/A	\$160,800.00	\$0.00	\$160,800.00
55	[Westmoreland Group] Case Administration.	N/A	-	N/A	393.30	N/A	-	N/A	\$269,575.00	\$0.00	\$269,575.00
56	[Westmoreland Group] Corp. & Security	N/A	-	N/A	100.90	N/A	-	N/A	\$93,533.00	\$0.00	\$93,533.00
57	[Westmoreland Group] Creditor / Stakeholder	N/A	-	N/A	646.20	N/A	-	N/A	\$563,218.00	\$0.00	\$563,218.00
58	[Westmoreland Group] Employee / Legacy	N/A	-	N/A	425.30	N/A	-	N/A	\$407,670.00	\$0.00	\$407,670.00
59	[Westmoreland Group] Hearings	N/A	-	N/A	36.90	N/A	-	N/A	\$33,566.00	\$0.00	\$33,566.00

Matter Number	Project Category Description	Hours				Total Compensation				Expenses	Total Fees & Expenses Requested
		Budgeted		Billed		Budgeted		Billed			
60	[Westmoreland Group] Non-Working Travel	N/A	-	N/A	273.90	N/A	-	N/A	\$224,099.00	\$0.00	\$224,099.00
61	[Westmoreland Group] Retention Fee / K&E	N/A	-	N/A	408.00	N/A	-	N/A	\$251,663.50	\$0.00	\$251,663.50
62	[Westmoreland Group] Retention Non-K&E	N/A	-	N/A	165.00	N/A	-	N/A	\$117,829.50	\$0.00	\$117,829.50
63	[Westmoreland Group] Tax Issues	N/A	-	N/A	46.10	N/A	-	N/A	\$43,737.00	\$0.00	\$43,737.00
64	[Westmoreland Group] US Trustee Issue	N/A	-	N/A	9.80	N/A	-	N/A	\$8,087.50	\$0.00	\$8,087.50
65	[Westmoreland Group] Use / Sale / Lease	N/A	-	N/A	63.40	N/A	-	N/A	\$58,660.00	\$0.00	\$58,660.00
66	[Westmoreland Group] Expenses	N/A	-	N/A	N/A	N/A	-	N/A	N/A	\$276,391.12	\$276,391.12
67	[Westmoreland Group] Insurance	N/A	-	N/A	39.00	N/A	-	N/A	\$34,680.00	\$0.00	\$34,680.00
68	[Westmoreland Group] Schedules / SOFA	N/A	-	N/A	125.40	N/A	-	N/A	\$93,466.50	\$0.00	\$93,466.50
69	[Westmoreland Group] Claims & Objections	N/A	-	N/A	173.90	N/A	-	N/A	\$124,706.00	\$0.00	\$124,706.00
70	[Westmoreland Group] UMWA 1113 Litigation	N/A	-	N/A	427.10	N/A	-	N/A	\$371,986.50	\$0.00	\$371,986.50
72	[Westmoreland Group] Tender Offer	N/A	-	N/A	371.20	N/A	-	N/A	\$348,598.50	\$0.00	\$348,598.50
Totals		16,737	-	18,749	13,887.40	\$16,025,500.00	-	\$17,947,800.00	\$12,131,182.50	\$293,893.83	\$12,425,076.33

Exhibit I

Detailed Description of Services Provided

KIRKLAND & ELLIS LLP

AND AFFILIATED PARTNERSHIPS

601 Lexington Avenue
New York, NY 10022

FEIN 36-1326630

December 27, 2018

Westmoreland Coal Company
9540 South Maroon Circle, Suite 300
Englewood, CO 80112

Attn: Michael Hutchinson

Invoice Number: 1050007329

Client Matter: 42917-10

In the Matter of [WLB] Claims Analysis and Objections

For legal services rendered through October 31, 2018
(see attached Description of Legal Services for detail)

\$ 17,981.00

Total legal services rendered

\$ 17,981.00

Legal Services for the Period Ending October 31, 2018

Invoice Number: 1050007329

Westmoreland Coal Company

Matter Number: 42917-10

[WLB] Claims Analysis and Objections

Summary of Hours Billed

<u>Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Kelsee A. Foote	2.00	575.00	1,150.00
Mark Holden	2.90	885.00	2,566.50
Jonathan E. Kidwell	0.50	1,130.00	565.00
Dilen Kumar	0.50	1,110.00	555.00
Jonathan Levin	12.50	660.00	8,250.00
Christian Menefee	2.40	885.00	2,124.00
Anna G. Rotman, P.C.	0.80	1,235.00	988.00
Joseph Sanderson	1.70	850.00	1,445.00
Michelle A. Williamson	0.50	675.00	337.50
TOTALS	23.80		\$ 17,981.00

Description of Legal Services

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
10/12/18	Mark Holden	2.80	Draft memorandum re claims (2.4); participate in telephone conference with S. Schwarzbach re same (.2); participate in telephone conferences with K. Foote re same (.2).
10/12/18	Michelle A. Williamson	0.50	Review case documents re claims (.2); review, analyze case documents re county location for certain facilities (.3).
10/13/18	Mark Holden	0.10	Participate in telephone conference with K. Arendsen re claims analysis.
10/15/18	Anna G. Rotman, P.C.	0.80	Review memorandum re claims.
10/16/18	Kelsee A. Foote	1.00	Research and analyze proof of claim issues.
10/16/18	Jonathan Levin	0.80	Correspond with L. Friedman re claims (.4); review, analyze background materials re same (.4).
10/16/18	Christian Menefee	2.40	Review and analyze memo re claims (2.0); conference with M. Holden re same (.2); correspond with K&E team re same (.2).
10/16/18	Joseph Sanderson	1.50	Research re effect of assignment on claims.
10/17/18	Dilen Kumar	0.50	Review, analyze correspondence re claims.
10/17/18	Jonathan Levin	6.70	Telephone conferences with L. Friedman re assignment claims (.4); correspondence with L. Friedman re same (.6); research permissibility of claim assignment (4.0); correspond with Company re same (1.7).
10/17/18	Joseph Sanderson	0.20	Conference with J. Levin re research re effect of assignment re claims.
10/18/18	Jonathan Levin	5.00	Telephone conferences with L. Friedman re claims (.6); correspond with same re assignment of claims (.4); research and analyze case law re assignment of treaty claims (3.0); draft correspondence to company re same (1.0).
10/19/18	Kelsee A. Foote	1.00	Correspond with K&E team re analysis.
10/31/18	Jonathan E. Kidwell	0.50	Correspond with K&E team re reclamation obligations.
Total		23.80	

KIRKLAND & ELLIS LLP

AND AFFILIATED PARTNERSHIPS

601 Lexington Avenue
New York, NY 10022

FEIN 36-1326630

December 27, 2018

Westmoreland Coal Company
9540 South Maroon Circle, Suite 300
Englewood, CO 80112

Attn: Michael Hutchinson

Invoice Number: 1050006778

Client Matter: 42917-11

In the Matter of [WLB] Corporate and Securities Matters

For legal services rendered through October 31, 2018
(see attached Description of Legal Services for detail)

\$ 7,805.50

Total legal services rendered

\$ 7,805.50

Legal Services for the Period Ending October 31, 2018

Invoice Number: 1050006778

Westmoreland Coal Company

Matter Number: 42917-11

[WLB] Corporate and Securities Matters

Summary of Hours Billed

<u>Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Michael Fisherman	2.40	1,045.00	2,508.00
Mark Kam	4.10	875.00	3,587.50
Chris Koenig	1.80	950.00	1,710.00
TOTALS	8.30		\$ 7,805.50

Description of Legal Services

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
10/23/18	Chris Koenig	1.00	Review and revise WLB board minutes for meetings (.4); review and revise slides for WLB board meeting (.4); correspondence with the Company re same (.2).
10/24/18	Michael Fisherman	0.50	Telephone conference with interested parties re SEC filings.
10/29/18	Michael Fisherman	0.40	Review and revise draft 10-Qs.
10/29/18	Chris Koenig	0.80	Review and provide comments to draft WLB 10-Q (.6); correspond with M. Fisherman re same (.2).
10/30/18	Michael Fisherman	1.50	Review and revise Form 10-Qs.
10/30/18	Mark Kam	2.30	Review and chart out active registration statements for WLB (1.7); summarize required deregistrations (.6).
10/30/18	Mark Kam	1.80	Review and chart active registration statements for WLB (1.1); summarize required deregistrations (.7).
Total		8.30	

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AND AFFILIATED PARTNERSHIPS

601 Lexington Avenue
New York, NY 10022

FEIN 36-1326630

December 27, 2018

Westmoreland Coal Company
9540 South Maroon Circle, Suite 300
Englewood, CO 80112

Attn: Michael Hutchinson

Invoice Number: 1050006779

Client Matter: 42917-12

In the Matter of [WLB] Creditor and Stakeholder Issues

For legal services rendered through October 31, 2018
(see attached Description of Legal Services for detail)

\$ 43,973.50

Total legal services rendered

\$ 43,973.50

Legal Services for the Period Ending October 31, 2018

Invoice Number: 1050006779

Westmoreland Coal Company

Matter Number: 42917-12

[WLB] Creditor and Stakeholder Issues

Summary of Hours Billed

<u>Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Whitney L. Becker	0.20	1,015.00	203.00
Timothy Robert Bow	1.30	950.00	1,235.00
Mary Kogut Brawley	1.60	1,110.00	1,776.00
Stephen E. Hessler, P.C.	11.50	1,480.00	17,020.00
Chris Koenig	10.90	950.00	10,355.00
Allison McDonald	0.50	950.00	475.00
Christian Menefee	3.50	885.00	3,097.50
Gerardo Mijares-Shafai	0.40	875.00	350.00
Gregory F. Pesce	8.70	1,045.00	9,091.50
Anna G. Rotman, P.C.	0.30	1,235.00	370.50
TOTALS	38.90		\$ 43,973.50

Description of Legal Services

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
10/09/18	Mary Kogut Brawley	1.60	Review and revise re final DIP credit agreement.
10/09/18	Stephen E. Hessler, P.C.	0.50	Telephone conference and correspond with K&E Team and client re next steps.
10/10/18	Stephen E. Hessler, P.C.	2.00	Telephone conference and correspond with K&E Team and client re next steps.
10/10/18	Chris Koenig	8.10	Telephone conference with WLB and first lien advisors re status and next steps.
10/11/18	Stephen E. Hessler, P.C.	0.80	Telephone conference and correspond with K&E Team and client re next steps.
10/14/18	Whitney L. Becker	0.20	Telephone conference with lenders re San Juan (.1); participate in telephone conference with Company re strategy (.1).
10/17/18	Stephen E. Hessler, P.C.	0.80	Telephone conference and correspond with K&E Team and client re next steps.
10/17/18	Christian Menefee	3.50	Review and analyze documents (.3); revise memorandum re the same (3.2).
10/17/18	Gerardo Mijares-Shafai	0.40	Telephone conference with ad hoc group advisors re vendor payments and employee retention matters.
10/20/18	Stephen E. Hessler, P.C.	0.50	Telephone conference and correspond with K&E Team and client re next steps.
10/21/18	Stephen E. Hessler, P.C.	0.50	Telephone conference and correspond with K&E Team and client re next steps.
10/22/18	Gregory F. Pesce	1.20	Conferences with Kramer and FTI re next steps.
10/23/18	Stephen E. Hessler, P.C.	0.50	Telephone conference and correspond with K&E Team and client re next steps.
10/23/18	Gregory F. Pesce	2.20	Conference with Kramer re Creditors' Committee issues (.6); conference with Creditors' Committee and Kramer (.7); review DIP issues list (.9).
10/23/18	Gregory F. Pesce	2.40	Conferences with Kramer and FTI re next steps.
10/24/18	Timothy Robert Bow	0.50	Prepare for and attend WLB advisor telephone conference.
10/24/18	Stephen E. Hessler, P.C.	1.00	Telephone conference and correspond with K&E Team and client re next steps.

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
10/24/18	Chris Koenig	0.50	Telephone conference with K&E team, Centerview team, A&M team and first lien professionals re status of chapter 11 cases and next steps.
10/24/18	Allison McDonald	0.50	Telephone conference with advisor team, FTI team and K&E team.
10/24/18	Anna G. Rotman, P.C.	0.30	Participate in telephone conferences with several equity holders re restructuring issues.
10/26/18	Stephen E. Hessler, P.C.	0.80	Telephone conference and correspond with K&E Team and client re next steps.
10/27/18	Stephen E. Hessler, P.C.	0.80	Telephone conference and correspond with K&E Team and client re next steps.
10/27/18	Gregory F. Pesce	1.10	Conference with Kramer re bar date and other matters (.4); correspond re Creditors' Committee DIP proposal (.7).
10/28/18	Stephen E. Hessler, P.C.	1.00	Telephone conference and correspond with K&E Team and client re next steps.
10/29/18	Chris Koenig	1.40	Telephone conference with G. Pesce and Committee professionals re milestones (.4); telephone conference with G. Pesce, first lien and Committee professionals re milestones (1).
10/29/18	Gregory F. Pesce	0.60	Conference with Kramer and FTI re next steps.
10/30/18	Chris Koenig	0.90	Review, analyze memorandum from Canadian counsel re potential Canadian issues (.7); correspond with Canadian counsel and G. Pesce re same (.2).
10/30/18	Gregory F. Pesce	0.60	Conference with Kramer and FTI teams re deal structure and next steps.
10/31/18	Timothy Robert Bow	0.80	Prepare for and attend WLB advisor telephone conference re creditor discussions.
10/31/18	Stephen E. Hessler, P.C.	2.30	Telephone conference and correspond with K&E Team and client re next steps.
10/31/18	Gregory F. Pesce	0.60	Conference with Kramer and FTI teams re deal structure and next steps.
Total		38.90	

KIRKLAND & ELLIS LLP

AND AFFILIATED PARTNERSHIPS

601 Lexington Avenue
New York, NY 10022

FEIN 36-1326630

December 27, 2018

Westmoreland Coal Company
9540 South Maroon Circle, Suite 300
Englewood, CO 80112

Attn: Michael Hutchinson

Invoice Number: 1050006781

Client Matter: 42917-13

In the Matter of [WLB] Cash Collateral, Cash Management, DIP Financing

For legal services rendered through October 31, 2018
(see attached Description of Legal Services for detail)

\$ 104,593.50

Total legal services rendered

\$ 104,593.50

Summary of Hours Billed

<u>Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Anthony Abate	0.80	310.00	248.00
Jack N. Bernstein	3.00	1,255.00	3,765.00
Timothy Robert Bow	23.30	950.00	22,135.00
Mary Kogut Brawley	2.90	1,110.00	3,219.00
Juliesa Edwards	5.50	770.00	4,235.00
Julia R. Foster	0.30	250.00	75.00
John Thomas Goldman	2.00	1,085.00	2,170.00
Erik Hepler	0.50	1,265.00	632.50
Chris Koenig	2.00	950.00	1,900.00
Allison McDonald	0.80	950.00	760.00
Ashley M. Membrino	1.00	770.00	770.00
Orla Patricia O'Callaghan	0.40	575.00	230.00
Gregory F. Pesce	18.80	1,045.00	19,646.00
Henry Rosas	3.00	430.00	1,290.00
Anna G. Rotman, P.C.	0.30	1,235.00	370.50
Michael B. Slade	1.00	1,235.00	1,235.00
Angel Torres	1.80	875.00	1,575.00
Roxanne A. Walton	46.10	875.00	40,337.50
TOTALS	113.50		\$ 104,593.50

Description of Legal Services

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
10/09/18	Jack N. Bernstein	3.00	Revise comments to draft credit agreement and draft asset purchase agreement (2.1); draft correspondence re same (.6); telephone conferences re same (.3).
10/09/18	Mary Kogut Brawley	1.40	Review and analyze filing matters.
10/09/18	John Thomas Goldman	2.00	Follow up re post closing status (.8); discuss title invoice and DIP loan (1.2).
10/09/18	Erik Hepler	0.50	Review final comments to DIP financing opinion.
10/09/18	Chris Koenig	1.00	Correspond with first lien parties re WLB DIP order.
10/09/18	Chris Koenig	1.00	Review and revise DIP motion and related documents (.8); correspond with G. Pesce re same (.2) .
10/09/18	Ashley M. Membrino	1.00	Review and analyze leases (.3); review and analyze landlord consents (.2); finalize to bridge loan (.5).
10/09/18	Henry Rosas	3.00	Conferences with R. Walton re status of transaction (.8); review and revise credit closing deliveries (1.2); correspond with S. Hagreen (.1); review and revise signature pages (.3); review and revise signature page packets for distribution (.2); review and analyze inventory of executed signature pages received to date (.1); prepare closing documents (.1); attend to closing matters (.2)
10/09/18	Roxanne A. Walton	14.90	Review and revise of the DIP Credit Agreement (3.7); review and revise ancillary documentation (3.9); prepare and attention to closing deliverables (3.8); review and analyze issues re chapter 11 filing (3.5).
10/10/18	Roxanne A. Walton	1.20	Review and analyze to post-closing matters in relation to the filing of the DIP Credit Agreement.
10/11/18	Juliesa Edwards	3.00	Review and revise successor agency agreement (.8); review and analyze credit documents (1.2); review and revise WilmerHale comments to successor agency agreement (1.0).

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
10/11/18	Julia R. Foster	0.30	Research re DIP order.
10/11/18	Roxanne A. Walton	4.70	Review and analyze to post-closing matters in relation to the filing of the DIP.
10/12/18	Anthony Abate	0.40	Research DIP and cash collateral reply.
10/12/18	Mary Kogut Brawley	1.50	Review and revise on APA and successor agency agreement.
10/12/18	Juliesa Edwards	2.50	Telephone conference with Company re successor agency agreement (.3); negotiate successor agency agreement with all parties (2.2).
10/12/18	Roxanne A. Walton	3.00	Resolve post-closing matters re filing the DIP.
10/15/18	Gregory F. Pesce	0.80	Conferences with Kramer re final DIP order issues (.6); correspond re same (.2).
10/16/18	Gregory F. Pesce	0.80	Conferences with Kramer re final DIP order issues (.6); correspond re same (.2).
10/16/18	Roxanne A. Walton	4.50	Review and revise of draft sixth amendment and related agency documentation re credit agreement (2.2); telephone conference with Wilmer Hale, Kramer, Winston re same (.5); review, analyze existing liens and capital leases data and updating disclosure schedules re same (1.8).
10/17/18	Anthony Abate	0.40	Draft re DIP reply.
10/17/18	Gregory F. Pesce	0.80	Conferences with Kramer re final DIP order issues (.6); correspond re same (.2).
10/17/18	Roxanne A. Walton	4.30	Telephone conference with Winston re credit agreement (.6); review and revise sixth amendment and ancillary documentation re same (3.7).
10/18/18	Gregory F. Pesce	0.80	Conferences with Kramer re final DIP order issues (.6); correspond re same (.2).
10/18/18	Roxanne A. Walton	4.50	Review, analyze interim order and DIP credit agreement with Wilmer Hale, Kramer, Winston teams re liens (2.1); review and revise sixth amendment to term loan and related deliverables (2.4).
10/19/18	Gregory F. Pesce	0.80	Conferences with Kramer re final DIP order issues (.6); correspond re same (.2).

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
10/19/18	Angel Torres	1.50	Analyze correspondence relating to excluded liens in DIP credit agreement and bridge loan (.6); draft correspondence re same (.2); analyze DIP credit agreement re liens issues (.7).
10/21/18	Timothy Robert Bow	0.80	Review and revise DIP order.
10/22/18	Gregory F. Pesce	1.40	Review and revise DIP order.
10/22/18	Gregory F. Pesce	2.20	Conference with Kramer re Creditors' Committee issues (.6); conference with Creditors' Committee and Kramer (.7); review DIP issues list (.9).
10/23/18	Timothy Robert Bow	2.00	Correspond with K&E team re Wilmer Hale agent agreement (.2); telephone conference with M. Cavanaugh re cash management considerations (.2); draft DIP reply (1.2); correspond with government re DIP language (.1); review and analyze same (.3).
10/23/18	Gregory F. Pesce	1.40	Review and revise DIP order.
10/23/18	Roxanne A. Walton	3.50	Review and revise successor agency transfer documentation (2.9); telephone conference with Winston Strawn re same (.6).
10/24/18	Timothy Robert Bow	6.30	Telephone conferences with A. Tenenbaum, lender advisors re government language for DIP order and cash collateral order (.6); review and revise DIP reply (.4); telephone conference with committee re DIP issues (.7); review and analyze DIP objections (2.5); telephone conference with lender advisors re DIP, CCO language and revisions (.8); correspond and conference with same re Komatsu DIP objection, resolution (.4); review and analyze resolutions to DIP objections (.9).
10/24/18	Allison McDonald	0.80	Review and analyze DIP facility (.7); correspond with M. Slade re draft protective order (.1).
10/24/18	Gregory F. Pesce	2.40	Review, analyze objections by United Mine Workers of America to DIP order (.6); conferences with Creditors' Committee counsel re same (.9); conference with Kramer re same (.9).
10/24/18	Angel Torres	0.30	Prepare and participate in telephone conference reDIP/bridge loan issues

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
10/24/18	Roxanne A. Walton	3.00	Telephone conference with Winston Strawn re draft agency successor documentation (.7); review and revise same (2.3).
10/25/18	Timothy Robert Bow	6.90	Correspond with PCorp counsel re DIP objections (.8); prepare for and participate in telephone conference with PCorp counsel re same (1.2); review and analyze issues re same (.6); correspond with K&E team, advisors re proposed government language additions re DIP order (.9); review and revise same (.8); telephone conferences with advisors, A. Tenenbaum re same (1.1); review and revise DIP reply (1.5).
10/25/18	Gregory F. Pesce	2.40	Review objections by United Mine Workers of America to DIP order (.6); conferences with Creditors' Committee counsel re same (.9); conference with Kramer re same (.9).
10/25/18	Roxanne A. Walton	2.50	Review and revise successor agency documentation (1.8); telephone conference with WilmerHale re same (.7).
10/26/18	Timothy Robert Bow	1.20	Review and analyze proposed government language re DIP order (.5); correspond with lender advisors re same (.3); correspond and conference with A. Tenenbaum re same (.4).
10/26/18	Gregory F. Pesce	1.40	Review, analyze DIP objections and develop response strategy.
10/29/18	Timothy Robert Bow	5.20	Prepare for and attend DIP issues list call (.9); telephone conference with O. Haker re DIP order revisions and outstanding issues (1.6); correspond and conference with A. Tenenbaum re DIP order language revisions (.4); review and analyze objections to DIP order (1.1); review and analyze resolutions re same (1.2).
10/29/18	Gregory F. Pesce	1.20	Conferences with Kramer team re finalizing DIP order.
10/29/18	Michael B. Slade	1.00	Participate in telephone conference with Kramer Levin and Creditors Committee teams re DIP.
10/30/18	Timothy Robert Bow	0.50	Telephone conference with re DIP language (.2); conference with J. Sharret re DIP order language (.3).
10/30/18	Gregory F. Pesce	1.20	Conferences with Kramer team re finalizing DIP order.

Legal Services for the Period Ending October 31, 2018

Invoice Number: 1050006781

Westmoreland Coal Company

Matter Number: 42917-13

[WLB] Cash Collateral, Cash Management, DIP Financing

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
10/30/18	Anna G. Rotman, P.C.	0.30	Conference with G. Pesce re DIP loan hearing.
10/31/18	Timothy Robert Bow	0.40	Correspond with A&M, K&E teams re Texas government objection to DIP order (.2); review and analyze same (.2).
10/31/18	Orla Patricia O'Callaghan	0.40	Conference with V. Hernandez re M. Puntus' DIP declaration (.3); correspond re first day declaration (.1).
10/31/18	Gregory F. Pesce	1.20	Conferences with Kramer team re finalizing DIP order.
Total		113.50	

KIRKLAND & ELLIS LLP

AND AFFILIATED PARTNERSHIPS

601 Lexington Avenue
New York, NY 10022

FEIN 36-1326630

December 27, 2018

Westmoreland Coal Company
9540 South Maroon Circle, Suite 300
Englewood, CO 80112

Attn: Michael Hutchinson

Invoice Number: 1050006780

Client Matter: 42917-14

In the Matter of [WLB] Disclosure Statement, Plan, Confirmation

For legal services rendered through October 31, 2018
(see attached Description of Legal Services for detail)

\$ 662,959.50

Total legal services rendered

\$ 662,959.50

Summary of Hours Billed

<u>Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Anthony Abate	0.30	310.00	93.00
Shubi Arora, P.C.	2.50	1,295.00	3,237.50
Whitney L. Becker	3.20	1,015.00	3,248.00
Alli Beckett	3.00	280.00	840.00
Jack N. Bernstein	9.50	1,255.00	11,922.50
Mary Kogut Brawley	2.50	1,110.00	2,775.00
Neda Davanipour	67.20	675.00	45,360.00
James Romain Dolphin III	2.20	770.00	1,694.00
Juliesa Edwards	19.40	770.00	14,938.00
Michael Fisherman	7.90	1,045.00	8,255.50
Kelsee A. Foote	7.00	575.00	4,025.00
Julia R. Foster	1.50	250.00	375.00
Lauren F. Friedman	5.40	1,045.00	5,643.00
Mohsen Ghazi	18.30	720.00	13,176.00
John Thomas Goldman	3.00	1,085.00	3,255.00
Kim Hicks	7.70	1,110.00	8,547.00
John S. Irving	2.80	1,215.00	3,402.00
Mark Kam	3.30	875.00	2,887.50
Jonathan E. Kidwell	3.80	1,130.00	4,294.00
Chris Koenig	154.50	950.00	146,775.00
Dilen Kumar	13.50	1,110.00	14,985.00
Hannah Kupsky	1.60	230.00	368.00
Library Document Retrieval	0.10	255.00	25.50
David P. Liebowitz	1.20	380.00	456.00
Caleb Lowery	6.00	770.00	4,620.00
Allison McDonald	2.10	950.00	1,995.00
Ashley M. Membrino	1.40	770.00	1,078.00
Christian Menefee	0.60	885.00	531.00
Gerardo Mijares-Shafai	62.60	875.00	54,775.00
Morgan Carter Moore	12.80	575.00	7,360.00
Thomas P. O'Connor	0.50	875.00	437.50
Bryan M. O'Keefe	0.80	980.00	784.00

Legal Services for the Period Ending October 31, 2018

Invoice Number: 1050006780

Westmoreland Coal Company

Matter Number: 42917-14

[WLB] Disclosure Statement, Plan, Confirmation

<u>Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Robert Orren	3.90	380.00	1,482.00
Gregory F. Pesce	54.40	1,045.00	56,848.00
Danielle Robertson	0.20	675.00	135.00
Henry Rosas	3.50	430.00	1,505.00
Anna G. Rotman, P.C.	0.80	1,235.00	988.00
Javier H. Rubinstein, P.C.	3.00	1,395.00	4,185.00
Randy Santa Ana	28.20	875.00	24,675.00
Michael Saretsky	8.60	950.00	8,170.00
Steve Schwarzbach	123.20	995.00	122,584.00
Anthony Vincenzo Sexton	17.80	1,130.00	20,114.00
Angel Torres	3.50	875.00	3,062.50
Dan Varn	0.50	250.00	125.00
Roxanne A. Walton	2.00	875.00	1,750.00
Nicholas Warther	1.30	830.00	1,079.00
David Wheat, P.C.	1.20	1,295.00	1,554.00
Michelle A. Williamson	17.20	675.00	11,610.00
David James Wilson	9.00	575.00	5,175.00
Gabriela Eileen Zamfir	44.80	575.00	25,760.00
TOTALS	751.30		\$ 662,959.50

Description of Legal Services

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
10/09/18	Kelsee A. Foote	4.00	Draft executive summary (.9); Review and revise memorandum re tribal issues (.6); review and revise memorandum changes (2.5).
10/09/18	Kim Hicks	0.40	Conference with K&E team re filings and purchase agreement.
10/09/18	Mark Kam	2.30	Correspond with K&E team re purchase agreement (.8); review and analyze issues re chapter 11 filing (.8); review and analyze 8-Ks relating to the same (.7).
10/09/18	Chris Koenig	2.70	Review and revise WLB chapter 11 plan.
10/09/18	Chris Koenig	1.50	Finalize restructuring support agreement materials (1.1); correspond with signatories to restructuring support agreement (.4).
10/09/18	Chris Koenig	3.40	Review and revise restructuring support agreement (3.2); correspond with G. Pesce re same (.2).
10/09/18	Dilen Kumar	0.60	Review and analyze execution version of term sheet (.3); review and analyze asset purchase agreement (.2); correspond with K&E team re same (.1).
10/09/18	David P. Liebowitz	1.20	Correspond with A. Membrino with regard to mortgage questions (.4); review and analyze lease descriptions against chart (.8).
10/09/18	Gregory F. Pesce	5.10	Prepare for court hearing (1.3); conferences with creditors re next steps (1.3); participate in first day hearing (1.4); review and revise deal documents (1.1).
10/09/18	Steve Schwarzbach	9.30	Review and analyze comments from working group re APA (3.2); review and revise APA for same (3.6); correspond with K&E team re same (.3); review and provide comments on litigation issue (2.2).
10/09/18	Michelle A. Williamson	5.20	Review and revise asset purchase agreement.
10/10/18	Alli Beckett	3.00	Conduct analysis for disclosure of creditors/entities.
10/10/18	Juliesa Edwards	0.50	Correspond re Successor Agency Agreement.
10/10/18	John Thomas Goldman	1.00	Updates re post closing requirements.

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
10/10/18	Kim Hicks	0.60	Conference with K&E re term sheet and asset purchase agreement.
10/10/18	Chris Koenig	5.90	Review and analyze WLB chapter 11 plan (2.1); review and revise same (3.8).
10/10/18	Chris Koenig	1.70	Office conference with G. Pesce, G. Mijares-Shafai and G. Zamfir re WLB bidding procedures (.4); review and revise WLB bidding procedures and related order (1.3).
10/10/18	Dilen Kumar	0.80	Review and revise asset purchase agreement.
10/10/18	Gerardo Mijares-Shafai	1.20	Review, analyze bid procedures (.2); telephone conference with S. Schwarzbach re same (.4); revise same (.2); office conference with G. Zamfir re comments to same (.4).
10/10/18	Morgan Carter Moore	3.00	Review and revise asset purchase agreement.
10/10/18	Gregory F. Pesce	4.60	Conference with client re sale (1.1); review and revise bidding procedures (1.1); review and analyze plan issue (1.2); conferences with Kramer Levin (1.2).
10/10/18	Anna G. Rotman, P.C.	0.30	Discuss sale procedures hearing with G. Pesce and M. Slade.
10/10/18	Randy Santa Ana	4.00	Review and revise asset purchase agreement (2.9); correspond, conference with K&E team re the same (1.1).
10/10/18	Steve Schwarzbach	10.80	Review and revise NDA from potential bidder (3.4); review and analyze comments from working group (.9); review and revise APA re same (3.9); review and provide comments on litigation issue (2.6).
10/10/18	Roxanne A. Walton	2.00	Review and revise draft APA.
10/10/18	Michelle A. Williamson	1.80	Review and revise asset purchase agreement.
10/10/18	Gabriela Eileen Zamfir	3.30	Office conference with G. Mijares-Shafai re bidding procedures order (.4); office conference with G. Mijares-Shafai and C. Koenig re bidding procedures order edits (.4); revise bidding procedures and related notices (2.5).
10/11/18	Anthony Abate	0.30	Review and revise asset transaction procedures motion.
10/11/18	Mary Kogut Brawley	0.50	Review APA.
10/11/18	Julia R. Foster	0.20	Review and revise WLB chapter 11 plan for C. Koenig.

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
10/11/18	Jonathan E. Kidwell	1.00	Review and provide environmental comments to revised draft asset purchase agreement based on sale term sheet (.8); correspond with K&E team re same (.2).
10/11/18	Chris Koenig	8.60	Review and analyze WLB chapter 11 plan (3.3); review and revise same (4.9); correspond with G. Pesce re same (.4).
10/11/18	Chris Koenig	2.80	Office conference with G. Zamfir re WLB bidding procedures motion (.4); review and revise WLB bidding procedures motion and related order and exhibits (1.8); various correspondence with G. Pesce, G. Zamfir, K&E corporate team, and Centerview team re same (.6).
10/11/18	Dilen Kumar	3.00	Telephone conference with S. Schwarzbach re comments to asset purchase agreement (.8); review and revise revised draft of asset purchase agreement (1.2); review and analyze execution version of term sheet (.4); telephone conference with S. Schwarzbach re revised draft of asset purchase agreement (.6).
10/11/18	Ashley M. Membrino	0.50	Telephone conference with T.O'Connor and D.Robertson to discuss matter updates (.3); review and analyze landlord questions re request for consents (.2).
10/11/18	Gerardo Mijares-Shafai	2.40	Draft WLB disclosure statement.
10/11/18	Morgan Carter Moore	2.80	Review and revise asset purchase agreement.
10/11/18	Thomas P. O'Connor	0.50	Correspond, conference with K&E team re sale updates (.3); review and analyze material leases issue (.2).
10/11/18	Bryan M. O'Keefe	0.30	Prepare for and participate in telephone conference with S. Schwarzbach re asset purchase agreement and strategic next steps.
10/11/18	Gregory F. Pesce	0.60	Conference with Company and advisers re sale process.
10/11/18	Randy Santa Ana	7.50	Review and revise asset purchase agreement (3.9); correspond, conference with K&E team re the same (3.6).
10/11/18	Michael Saretsky	1.30	Prepare updated markup of draft purchase agreement for environmental matters.

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
10/11/18	Steve Schwarzbach	10.50	Telephone conference with deal team re APA, review and revise APA re same (3.8); telephone conference with Labor and Employment team re APA, review and revise APA re same (3.2); review and revise APA re same (3.5).
10/11/18	Michelle A. Williamson	3.70	Review and revise asset purchase agreement.
10/11/18	David James Wilson	4.70	Review and review Asset Purchase Agreement (2.2); draft disclosure schedule (.2); review and revise Asset Purchase Agreement (2.3).
10/11/18	Gabriela Eileen Zamfir	2.10	Conference with C. Koenig re edits required to bidding procedures motion (.4); incorporate C. Koenig's edits into bidding procedures order (1.7).
10/12/18	James Romain Dolphin III	1.00	Draft comments to the APA.
10/12/18	Michael Fisherman	0.90	Review Plan of Reorganization.
10/12/18	John Thomas Goldman	1.00	Correspondence re past closing status and title company searches/invoice (.6); telephone conference re same (.4).
10/12/18	John S. Irving	1.80	Review and analyze additional labor, successorship and 363 sale issues (.7); correspond with E. Holzwanger, B. O'Keefe and T. Stephenson re same (.1); conduct legal research re Trump Hotel 3rd circuit case (1.0).
10/12/18	Jonathan E. Kidwell	0.50	Correspond with K&E team re environmental comments to revised draft credit bid asset purchase agreement.
10/12/18	Chris Koenig	1.80	Participate in telephone conference with re tax issues relating to WLB plan (.4); review and revise draft chapter 11 plan (1.4).
10/12/18	Chris Koenig	8.70	Office conference with G. Zamfir re WLB bidding procedures motion (.7); review and revise WLB bidding procedures motion (2.1); review and revise WLB bidding procedures order and related exhibits (4.1); correspond with G. Pesce, G. Zamfir, and Centerview team re same (.7); review and comment on draft WLB stalking horse purchase agreement (1.1).

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
10/12/18	Dilen Kumar	1.10	Review revised draft of asset purchase agreement (.9); telephone conference with S. Schwarzbach re asset purchase agreement issues (.2).
10/12/18	Allison McDonald	0.70	Telephone conference with Jones Day, Schulte and K&E teams re Kemmerer proposal (.5); correspond with W. Becker re WCC (.1); draft a status re same (.1).
10/12/18	Morgan Carter Moore	0.40	Review and revise asset purchase agreement.
10/12/18	Morgan Carter Moore	0.50	Office conference with R. Santa Ana and D. Wilson to discuss asset purchase agreement disclosure schedules.
10/12/18	Bryan M. O'Keefe	0.50	Review and analyze asset purchase agreement (.3); consult with K&E team re same (.2).
10/12/18	Gregory F. Pesce	2.40	Review and analyze plan issue (1.2); telephone conferences with Kramer Levin re same (1.2).
10/12/18	Gregory F. Pesce	2.70	Telephone conference with company re sale (1.3); review and revise bidding procedures (1.4).
10/12/18	Henry Rosas	1.00	Correspond with J. Edwards re status of transaction (.3); revise agency agreement (.6); prepare signature pages for execution (.1).
10/12/18	Randy Santa Ana	6.10	Review and revise asset purchase agreement (3.6); correspond with K&E team re the same (.2); prepare disclosure schedules (2.3).
10/12/18	Michael Saretsky	0.70	Coordinate updates to draft credit bid purchase agreement for environmental matters.
10/12/18	Steve Schwarzbach	9.70	Review, analyze comments from working group re asset purchase agreement revisions (3.8), revise asset purchase agreement re same (4.0); correspond with working group re same (1.7); circulate revised asset purchase agreement to working group (.2).
10/12/18	Gabriela Eileen Zamfir	7.70	Research bidding procedures and disclosure statement precedent (.3); revise bidding procedures motion (4.0); office conference with C. Koenig re bidding procedures motion and order (.7); revise bidding procedures order (2.7).
10/13/18	John S. Irving	0.50	Correspond with T. Stephenson and B. O'Keefe re successorship and 363 sale issues.

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
10/13/18	Chris Koenig	5.70	Review and revise WLB bidding procedures motion (3.4); review and revise related order and exhibits (1.4); correspond with G. Pesce, G. Zamfir and Centerview team re same (.9).
10/13/18	Allison McDonald	0.10	Review and analyze draft proposal.
10/13/18	Gregory F. Pesce	1.20	Review and revise chapter 11 plan.
10/13/18	Gregory F. Pesce	1.90	Review and revise bidding procedures (1.1); conferences with K&E team and company re same (.8).
10/13/18	Steve Schwarzbach	1.90	Correspond with working group re asset purchase agreement (.3); review, analyze bidding procedures order (1.6).
10/13/18	David James Wilson	3.10	Update draft of company disclosures with information from the asset purchase agreement.
10/13/18	Gabriela Eileen Zamfir	6.10	Review, revise bidding procedures motion per comments from G. Pesce, C. Koenig, Centerview (4.0); review and analyze bidding procedures order, precedent bidding procedures motions (1.8); correspond with C. Koenig re same (.3).
10/14/18	Juliesa Edwards	1.00	Correspond with various parties re successor agency agreement.
10/14/18	Kim Hicks	0.10	Office conference with K&E team re sales process.
10/14/18	John S. Irving	0.50	Analyze 363 issues and requests (.3); correspond with B. O'Keefe re same (.2).
10/14/18	Chris Koenig	4.40	Review and revise bidding procedures motion (3.3); correspond with G. Pesce and G. Zamfir re same (1.1).
10/14/18	Gerardo Mijares-Shafai	0.70	Review and revise disclosure statement.
10/14/18	Morgan Carter Moore	1.00	Draft asset purchase agreement disclosure schedules.
10/14/18	Gregory F. Pesce	1.20	Review and revise chapter 11 plan.
10/14/18	Gregory F. Pesce	1.90	Review and revise bidding procedures (1.1); telephone conferences with team and company re same (.8).
10/14/18	Steve Schwarzbach	1.00	Review, analyze leases (.7); correspond with working group re same (.3).
10/14/18	David James Wilson	1.20	Review and circulate draft of company disclosures.

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
10/14/18	Gabriela Eileen Zamfir	1.80	Revise bidding procedures motion per comments from G. Pesce, C. Koenig, Centerview (1.5); correspond with C. Koenig re same (.3).
10/15/18	Neda Davanipour	2.90	Review and analyze WLB chapter 11 plan and Restructuring Support Agreement re disclosure statement motion.
10/15/18	Juliesa Edwards	0.60	Negotiate successor agency agreement.
10/15/18	Michael Fisherman	0.80	Review and revise chapter 11 Plan.
10/15/18	Lauren F. Friedman	0.40	Telephone conference with K&E team re potential risks of transferring assets.
10/15/18	Mohsen Ghazi	2.90	Draft and revise disclosure statement.
10/15/18	John Thomas Goldman	0.50	Correspond with K&E team re credit agreement final exhibits and post closing status.
10/15/18	Kim Hicks	0.10	Conference with K&E team re status and transaction documents, core asset list.
10/15/18	Chris Koenig	7.50	Correspond re WLB chapter 11 plan (1.4); review and revise WLB chapter 11 plan (5.8); participate in office conference with re WLB plan and disclosure statement (.3).
10/15/18	Chris Koenig	1.10	Review and revise WLB motion for bidding procedures.
10/15/18	Dilen Kumar	1.00	Telephone conference with K&E team re status and timing (.5); telephone conferences with S. Schwarzbach re same (.3); correspond with S. Arora re same (.2).
10/15/18	Hannah Kupsky	1.00	Review and revise disclosure statement motions.
10/15/18	Allison McDonald	0.10	Review and analyze background materials re sale process.
10/15/18	Gerardo Mijares-Shafai	2.30	Review and revise disclosure statement (1.8); research precedent re liquidation analysis and financial projection requirements (.3); correspond with re same (.2).
10/15/18	Morgan Carter Moore	4.40	Review and revise disclosure schedules for asset purchase agreement.
10/15/18	Gregory F. Pesce	5.60	Review and revise bidding procedures (2.1); review and revise plan (1.2); review and revise disclosure statement (1.1); correspond with K&E team re same (1.2).

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
10/15/18	Danielle Robertson	0.20	Provide prior documentation for A&M re lease issues.
10/15/18	Javier H. Rubinstein, P.C.	1.00	Draft and revise treaty claim summary.
10/15/18	Randy Santa Ana	2.00	Prepare APA schedules (1.7); correspond with K&E team re same (.3).
10/15/18	Steve Schwarzbach	2.40	Analyze issues re auction (1.2); analyze issues re asset purchase agreement (1.0); correspond with K&E team re same (.2) .
10/15/18	Steve Schwarzbach	4.80	Review, analyze leases (4.0); correspond with K&E team re same (.8).
10/15/18	Anthony Vincenzo Sexton	1.60	Review and revise plan and disclosure statement.
10/15/18	Gabriela Eileen Zamfir	1.60	Participate in office conference with re WLB chapter 11 plan (1.4); participate in office conference with G. Pesce, C. Koenig and G. Mijares-Shafai re disclosure statement, plan (.2).
10/15/18	Gabriela Eileen Zamfir	0.50	Revise bidding procedures motion re Centerview comments.
10/16/18	Neda Davanipour	5.90	Participate in telephone conference with G. Mijares-Shafai re disclosure statement motion (.1); review and analyze precedent re same (1.3); correspond with paralegal staff re same (.2); review and analyze plan, restructuring support agreement and disclosure statement re background for same (1.2); draft same (3.1).
10/16/18	Juliesa Edwards	0.70	Review, analyze correspondence re agency transfer (.3); review and analyze comments to successor agency Agreement (.4).
10/16/18	Michael Fisherman	0.60	Review and revise plan of reorganization.
10/16/18	Kelsee A. Foote	2.00	Analyze impact of 2016 coal lease amendment on claims analysis (1.0); draft summary re same (.5); participate in telephone conference with K&E team re same (.5).
10/16/18	Lauren F. Friedman	1.00	Review and analyze assignment issues (.6); review and analyze potential structures post-restructuring (.4).
10/16/18	Mohsen Ghazi	3.60	Draft and revise disclosure statement.
10/16/18	Kim Hicks	0.20	Telephone conference with K&E team re bid procedures.

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
10/16/18	Chris Koenig	7.10	Participate in telephone conference with E. Bergman, A. Sexton and M. Ghazi re potential WLB chapter 11 plan tax considerations and issues (.2); participate in telephone conference with E. Bergman, A. Sexton, M. Ghazi, D. Swartz and M. Karas re same (.3); review and revise draft WLB chapter 11 plan (6.6).
10/16/18	Chris Koenig	1.30	Telephone conference with Company, A&M and K&E teams re WLB sale materials and process (.9); telephone conference with Canadian counsel re WLB sale of Canadian assets (.4).
10/16/18	Dilen Kumar	2.80	Telephone conference with K&E team re draft teaser for core assets (.3); correspond with K&E team re asset purchase agreement (.8); telephone conference with K&E team re same (.5); review, analyze asset purchase agreement re questions from Kramer Levin (.8); telephone conference with S. Schwarzbach re same (.4).
10/16/18	Gerardo Mijares-Shafai	8.10	Participate in telephone conference with G. Zamfir re financial projection and liquidation analysis precedent (.1); review and analyze same (.1); correspond with R. Orren re disclosure statement motion precedent (.1); review and analyze same (.3); participate in telephone conference with N. Davanipour re same (.3); draft disclosure statement (4.8); review and analyze precedent re same (2.4).
10/16/18	Robert Orren	3.90	Draft disclosure statement motion (3.2); distribute precedent of same to N. Davanipour and G. Mijares-Shafai (.4); correspond with same re same (.3).
10/16/18	Gregory F. Pesce	5.60	Review and revise bidding procedures (2.1); review and revise chapter 11 plan (1.2); review and revise disclosure statement (1.1); correspond with K&E team re same (1.2).
10/16/18	Steve Schwarzbach	1.60	Review, analyze asset purchase agreement (1.0); conference with K&E team re same (.3); telephone conference with K&E team re bid materials (.3).
10/16/18	Steve Schwarzbach	1.50	Review, analyze leases (1.1); telephone conference with working group re same (.4).

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
10/16/18	Gabriela Eileen Zamfir	1.10	Research disclosure statement precedent for sale plans (.5); correspond with G. Pesce re same (.1); revise sale transaction plan section (.5).
10/16/18	Gabriela Eileen Zamfir	2.20	Review and revise bidding procedures order re comments from Centerview, Kramer Levin Naftalis & Frankel (2.0); correspond with C. Koenig re same (.2).
10/17/18	Mary Kogut Brawley	0.30	Review, analyze question re liens.
10/17/18	Neda Davanipour	8.90	Draft disclosure statement motion (5.3); review and revise plan, bidding procedures motion, restructuring support agreement and disclosure statement re same (3.6).
10/17/18	Juliesa Edwards	3.00	Review and analyze comments to successor agency agreement in preparation for conference call re same (1.2); telephone conference re same (.4); coordinate KYC (.6); review collateral documents and prior lien searches for schedule to Successor Agency Agreement (.5); attention to correspondence (.3).
10/17/18	Kelsee A. Foote	1.00	Revise coal lease amendment (.7); correspond with K&E team re same (.3).
10/17/18	Mohsen Ghazi	1.20	Draft and revise disclosure statement.
10/17/18	Chris Koenig	6.20	Review and revise WLB chapter 11 plan (3.6); correspond with G. Pesce and A. Sexton re same (.5); review and revise WLB disclosure statement (2.1).
10/17/18	Chris Koenig	5.50	Review and revise WLB bidding procedures motion (2.6); review and revise WLB bidding procedures order (2.3); correspond with G. Pesce and G. Zamfir re same (.6).
10/17/18	Library Document Retrieval	0.10	Obtain and deliver international arbitration article.
10/17/18	Gerardo Mijares-Shafai	3.30	Review and revise disclosure statement (3.1); correspond with Company advisor groups re same (.2).
10/17/18	Gregory F. Pesce	4.60	Review and revise bidding procedures (1.1); review and revise plan (1.2); review and revise disclosure statement (1.1); correspond with K&E team re same (1.2).
10/17/18	Javier H. Rubinstein, P.C.	1.00	Draft and revise assignability analysis.
10/17/18	Steve Schwarzbach	0.80	Review bids for non-core assets.

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
10/17/18	Anthony Vincenzo Sexton	0.30	Review and analyze plan and disclosure statement.
10/17/18	Anthony Vincenzo Sexton	0.80	Review and analyze tax modeling information (.6); telephone conference with K&E team re plan structuring issues (.2).
10/17/18	Angel Torres	1.50	Participate in telephone conference re NRG liens (.6); review bridge documentation issuers same (.5); draft correspondence in connection with pre-petition documentation (.4).
10/17/18	Michelle A. Williamson	2.00	Draft disclosure schedules (1.6); review and revise same (.4).
10/17/18	Gabriela Eileen Zamfir	6.20	Telephone conference with C. Koenig re Kramer edits to bidding procedures motion (.4); review and revise same re Kramer comments (2.1); revise bidding procedures motion and order re additional Kramer edits (2.2); correspond and telephone conference with C. Koenig re same (.7); review and revise bidding procedures order and motion re G. Pesce comments (.6); telephone conference with G. Pesce, C. Koenig, Centerview re bidding procedures order and motion (.2).
10/18/18	Mary Kogut Brawley	0.50	Review, analyze questions re NRG liens.
10/18/18	Neda Davanipour	9.40	Review and revise plan, RSA, and disclosure statement motion (7.1); correspond with G. Mijares-Shafai re same (.1); correspond with K&E team re same (.2); review certain ballot precedent re same (0.7); draft revise ballots re same (1.3).
10/18/18	Juliesa Edwards	0.50	Review, analyze correspondence re successor agency agreement.
10/18/18	Lauren F. Friedman	4.00	Review and analyze potential claim matters relating to sale.
10/18/18	Mohsen Ghazi	6.00	Review, analyze, and provide tax comments to various transactional documents (2.0); research re tax issues (4.0).
10/18/18	Kim Hicks	0.60	Office conference re bid procedures and non-core asset proposals (.2); telephone conference with opposing counsel, K&E team re same (.4).

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
10/18/18	Chris Koenig	2.30	Review and revise WLB disclosure statement (1.6); correspond with G. Mijares-Shafai re same (.2); review and revise WLB chapter 11 plan (.5).
10/18/18	Chris Koenig	1.10	Correspond with Company re WLB environmental issues (.9); correspond with G. Pesce re same (.2).
10/18/18	Chris Koenig	4.80	Telephone conference with G. Pesce, Centerview team and advisors to first lien holders re WLB bidding procedures (.4); review and revise WLB bidding procedures motion (1.9); review and revise WLB bidding procedures order (2.1); correspond with G. Pesce, G. Zamfir and Kramer Levin team re same (.4).
10/18/18	Hannah Kupsky	0.60	Research re SDTX plans.
10/18/18	Gerardo Mijares-Shafai	3.70	Review and revise disclosure statement (2.4); review and revise disclosure statement motion (1.3).
10/18/18	Gerardo Mijares-Shafai	0.40	Telephone conference with ad hoc group counsel re bidding procedures.
10/18/18	Gregory F. Pesce	3.90	Review and revise bidding procedures (1.1); review and revise plan (1.1); participate in telephone conference with Kramer re bidding procedures (1.1); correspond with K&E team re same (.6).
10/18/18	Javier H. Rubinstein, P.C.	1.00	Review, revise and finalize assignability analysis.
10/18/18	Michael Saretsky	1.30	Analyze and prepare summary re dischargeability.
10/18/18	Steve Schwarzbach	0.70	Telephone conference with K&E team re auction and bidding procedures.
10/18/18	Anthony Vincenzo Sexton	0.90	Review and revise deal documentation (.3); correspond with KL re same (.4); review and analyze analysis re FIRPTA issues (.2).
10/18/18	Michelle A. Williamson	4.00	Draft disclosure schedules (2.1); review and revise disclosure schedules (1.9).
10/18/18	Gabriela Eileen Zamfir	0.50	Telephone conference with K&E team, Kramer re bidding procedures (.4); telephone conference and correspond with C. Koenig re same (.1).
10/19/18	Mary Kogut Brawley	0.30	Review, analyze questions re liens.

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
10/19/18	Neda Davanipour	7.40	Review and revise disclosure statement motion and disclosure statement (4.1); review and analyze K&E comments and other advisors' comments re same (3.3).
10/19/18	Juliesa Edwards	3.20	Coordinate KYC (1.0); review and analyze comments to successor agency agreement (1.4); review and analyze revised collateral schedule (.4); review Ankura on-boarding requests (.4).
10/19/18	Michael Fisherman	1.20	Review 10-Q.
10/19/18	Chris Koenig	6.80	Review and revise disclosure statement (2.8); correspond with G. Mijares-Shafai re same (.3); review and revise motion to approve disclosure statement (3.3); correspond with G. Mijares-Shafai re same (.4).
10/19/18	Chris Koenig	1.20	Prepare analysis on potential WLB environmental issue (.8); correspond with Company and G. Pesce re same (.4).
10/19/18	Caleb Lowery	0.40	Conference with M. Fisherman re 10-Q update (.1); review 10-Q (.3).
10/19/18	Gerardo Mijares-Shafai	5.30	Correspond with G. Pesce and C. Koenig re disclosure statement motion (.5); correspond with N. Davanipour re comments to same (.3); participate in telephone conference with same re same (.3); review and revise same (2.2); review and revise disclosure statement (2.0).
10/19/18	Morgan Carter Moore	0.70	Office conference with M. Williamson and D. Wilson re disclosure schedules for purchase agreement.
10/19/18	Gregory F. Pesce	3.20	Review and revise plan and disclosure statement.
10/19/18	Henry Rosas	2.50	Telephone conference with J. Edwards and R. Walton re status of transaction (.3); prepare form W-9 for Westmoreland Coal Company (.2); review lien search results (.7); review and revise schedules to Successor Agency Agreement (1.3).

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
10/19/18	Anthony Vincenzo Sexton	2.80	Review and analyze tax diligence materials (.8); telephone conference with Company, PwC and K&E team re status of tax modeling (.9); telephone conference with GP counsel re tax issues (.7); telephone conference with K&E team re same (.2); research and analyze tax treatment issues (.2).
10/19/18	Michelle A. Williamson	0.50	Review disclosure schedules with team.
10/20/18	Michael Fisherman	0.30	Review disclosure statement.
10/20/18	Chris Koenig	1.40	Review and revise disclosure statement motion (1.1); correspond with G. Mijares-Shafai re same (.3).
10/20/18	Gerardo Mijares-Shafai	6.00	Correspond with G. Pesce and M. Fisherman re disclosure statement (.1); review and revise disclosure statement motion solicitation packets (5.4); correspond and participate in telephone conference with N. Davanipour re same (.5).
10/20/18	Gregory F. Pesce	1.30	Review and revise plan and disclosure statement.
10/20/18	Anthony Vincenzo Sexton	0.10	Review and analyze tax diligence materials.
10/21/18	Neda Davanipour	9.60	Review and revise disclosure statement motion and order (3.9); review and analyze opt out forms precedent and draft same (3.1); revise ballots re same (1.1); revise disclosure statement motion and order per K&E comments (1.5).
10/21/18	Chris Koenig	2.80	Review and revise disclosure statement (1.2); review and revise disclosure statement motion (1.3); correspond with G. Mijares-Shafai and N. Davanipour re same (.3).
10/21/18	Gerardo Mijares-Shafai	1.50	Review and revise disclosure statement (.6); correspond with Alvarez & Marsal team re same (.2); review and revise disclosure statement motion (.5); correspond with N. Davanipour re same (.2).
10/21/18	Gregory F. Pesce	1.30	Review and revise plan and disclosure statement.
10/21/18	Steve Schwarzbach	1.70	Review, analyze issues re leases (1.5), correspond with K&E team re same (.2).
10/21/18	Anthony Vincenzo Sexton	0.20	Correspond with K&E team re mine tax issues.

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
10/22/18	Neda Davanipour	6.50	Review revise disclosure statement and disclosure motion (3.9); correspond with Donlin re same (.2); correspond with G. Mijares re same (.4); review risk factors in precedent and revise disclosure statement re same (2.0).
10/22/18	Juliesa Edwards	1.30	Coordinate KYC (.3); review, analyze correspondence re revised draft of Successor Agency Agreement (.5); liaise with bankruptcy team re same (.5).
10/22/18	Michael Fisherman	1.20	Review and revise 10-Qs.
10/22/18	Michael Fisherman	1.50	Review and revise draft disclosure statement.
10/22/18	Julia R. Foster	0.10	Research precedent re disclosure statement motion.
10/22/18	Mohsen Ghazi	1.00	Telephone conference with K&E team re restructuring issues.
10/22/18	Kim Hicks	1.10	Telephone conference with K&E team and with opposing counsel re plan disclosure documents.
10/22/18	Chris Koenig	7.10	Participate in telephone conference with G. Pesce, A. Sexton, G. Zamfir, Centerview team, Alvarez & Marsal team, first lien professionals re draft chapter 11 plan and disclosure statement (1.0); review and revise chapter 11 plan (1.8); review and revise disclosure statement (1.6); review and revise disclosure statement motion (2.1); correspond with G. Mijares-Shafai re same (.3); participate in telephone conference with G. Mijares-Shafai and J. Sung re solicitation issues (.3).
10/22/18	Caleb Lowery	5.60	Research and revise 10-Qs (5.0); correspond with M. Fisherman re same (.6).
10/22/18	Ashley M. Membrino	0.30	Review and revise landlord consent letters.
10/22/18	Christian Menefee	0.10	Correspond with K&E team re claims analysis.

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
10/22/18	Gerardo Mijares-Shafai	6.00	Correspond with G. Pesce and N. Davanipour re disclosure statement and disclosure statement motion revisions (.3); review and revise disclosure statement motion (1.4); correspond with N. Davanipour re same (.1); review and revise disclosure statement (3.0); participate in telephone conference with N. Davanipour re risk factor additions for same (.2); participate in telephone conference with ad hoc group advisors re plan revisions and open items (.3); participate in office conference with C. Koenig re distribution record date and voting record date for plan and disclosure statement (.3); participate in telephone conference with N. Davanipour re disclosure statement motion revisions (.4).
10/22/18	Anna G. Rotman, P.C.	0.30	Correspond with K&E team re questions re claims and proposed procedure.
10/22/18	Randy Santa Ana	0.20	Correspond with K&E team re sale APA
10/22/18	Steve Schwarzbach	5.70	Review, analyze documents re sale process, discuss same with working group (3.5); review, analyze issues re APA (1.5); telephone conference with K&E team re Plan and DS (.7).
10/22/18	Anthony Vincenzo Sexton	1.50	Telephone conference with K&E team re 10-Q (.1); telephone conference with K&E team and KL re plan (1); correspond with K&E team re tax structure (.2); review and analyze Dutch treaty materials (.2).
10/22/18	Angel Torres	0.50	Analyze and respond to correspondence re agency transition.
10/22/18	Nicholas Warther	1.10	Participate in telephone conference with Kramer Levin and K&E team re disclosure statement.
10/22/18	Gabriela Eileen Zamfir	3.10	Participate in telephone conference with G. Pesce, C. Koenig, Centerview team and Alvarez & Marsal team, first lien professionals re chapter 11 plan (1.0); review and revise plan re comments from first lien professionals (2.1).
10/23/18	Whitney L. Becker	1.30	Correspond with C. Koenig re WLB sale process and review documents from same (1.0); coordinate telephone conferences with advisors re sales process update (.3).

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
10/23/18	Mary Kogut Brawley	0.30	Review, analyze questions re agency transfer.
10/23/18	Neda Davanipour	7.60	Review and revise disclosure statement motion and disclosure statement (4.2); correspond with K&E team re same (.5); review and analyze bidding procedures motion and plan for same (1.2); participate in telephone conference with G. Mijares-Shafai re same (.2); correspond with Donlin team re same and revise same per Donlin's comments (.4); review and analyze disclosure statement motion precedent re administrative claims and bar date review notices re same (1.1).
10/23/18	Neda Davanipour	1.20	Review and analyze updated plan (.2); correspond with G. Mijares-Shafai re same (.3); review and revise disclosure statement motion (.7).
10/23/18	Juliesa Edwards	1.20	Telephone conference to negotiate terms of Successor Agency Agreement (.5); coordinate KYC (.3); review and analyze fee letter (.4).
10/23/18	Michael Fisherman	0.10	Review and revise plan of reorganization.
10/23/18	Kim Hicks	0.40	Conference in firm and with investment bankers re CIMs and APA.
10/23/18	Chris Koenig	8.50	Office conference with G. Zamfir re chapter 11 plan edits (.2); review and revise chapter 11 plan (7.7); correspond with G. Pesce and G. Zamfir re same (.6).
10/23/18	Ashley M. Membrino	0.30	Review, analyze landlord consent letters (.2); coordinate payment of outstanding invoices (.1).
10/23/18	Gerardo Mijares-Shafai	4.30	Review and revise disclosure statement with K&E capital markets comments (1.1); correspond with C. Koenig re same (.2); correspond with N. Davanipour re revisions to disclosure statement motion (.2); review and analyze precedent re administrative claims bar date for same (.5); correspond with K&E team re same (.2); review and revise same (2.1).
10/23/18	Steve Schwarzbach	2.80	Review, analyze auction documents (1.8); correspond with K&E team re same (1.0).
10/23/18	Anthony Vincenzo Sexton	0.40	Review and revise disclosure statement and plan.

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
10/23/18	Anthony Vincenzo Sexton	1.50	Telephone conference with KL re tax structuring issues (.6); correspond with PwC and Company re same (.2); correspond with A&M re tax issues (.1); review and revise CODI related SEC disclosure (.2); review 2018 and 2019 TI projections (.2); review and revise Dutch treaty analysis writeup (.2).
10/23/18	Dan Varn	0.50	Compile and circulate bid procedures motion precedent for attorney review.
10/23/18	Gabriela Eileen Zamfir	0.40	Review and revise plan.
10/23/18	Gabriela Eileen Zamfir	2.60	Participate in office conference with C. Koenig re plan (.2); review and revise same with G. Pesce comments (1.6); review and revise same re C. Koenig comments (.8).
10/24/18	Jack N. Bernstein	3.50	Review and analyze draft purchase agreement (1.0); review and analyze employee and employee benefits issues (1.5); correspond with K&E team re same (.5); participate in telephone conferences with K&E team re same (.5).
10/24/18	Neda Davanipour	3.80	Review and analyze Kramer team's chapter 11 plan comments (.6); review revise disclosure statement with same (1.4); correspond with G. Mijares-Shafai and C. Koenig re same (.6); review and revise disclosure statement and disclosure statement motion (1.0); correspond with K&E re same (.2).
10/24/18	Juliesa Edwards	1.00	Review and revise on Successor Agency Agreement.
10/24/18	Michael Fisherman	1.00	Review and revise disclosure statement.
10/24/18	John Thomas Goldman	0.50	Correspond with K&E team re real estate collateral.
10/24/18	Kim Hicks	0.10	Office conference with K&E team and with other outside advisors re APA.
10/24/18	Mark Kam	1.00	Review and revise disclosure statement.
10/24/18	Chris Koenig	12.50	Review and revise WLB chapter 11 plan (5.3); review and revise WLB disclosure statement (4.3); review and revise WLB disclosure statement motion (2.1); correspond with G. Pesce, G. Mijares-Shafai, N. Davanipour and G. Zamfir re same (.8).

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
10/24/18	Allison McDonald	1.20	Participate in telephone conference with K&E team re Coal Act complaint (.3); correspond with K&E team, including W. Becker and M. Slade re Coal Act complaint motion to dismiss (.1); review and analyze Confidential Information Memorandum re parent assets (.2); participate in telephone conference re parent sale process (.4); participate in telephone conference with A&M team (.2).
10/24/18	Gerardo Mijares-Shafai	3.90	Participate in telephone conference with C. Koenig re plan revisions (.2); participate in telephone conference with N. Davanipour re disclosure statement revisions (.1); review and revise disclosure statement motion (.1); participate in telephone conference re disclosure statement motion revisions (.2); review and revise disclosure statement (3.3).
10/24/18	Gregory F. Pesce	2.20	Participate in conference with Kramer team re plan and disclosure statement (.7); participate in conference with Company re same (.7); review and analyze same for filing (.8).
10/24/18	Steve Schwarzbach	0.40	Review revisions to Plan and Disclosure Statement.
10/24/18	Steve Schwarzbach	1.10	Review, analyze comments to NDA from potential bidder(.6), review and revise same (.5).
10/24/18	Anthony Vincenzo Sexton	0.30	Review and revise plan and disclosure statement.
10/24/18	Anthony Vincenzo Sexton	1.80	Review and analyze tax treatment issues (1.0); telephone conference with KL re same (.5); review and analyze tax model (.3).
10/24/18	Angel Torres	0.70	Prepare and participate in telephone conference reDIP/bridge loan issues (.2); analyze correspondence relating to agency transition (.5).
10/24/18	Gabriela Eileen Zamfir	1.50	Review and revise chapter 11 plan re comments from Kramer team, K&E team, A&M team, G. Pesce, C. Koenig.
10/25/18	Jack N. Bernstein	4.00	Review and analyze employee and employee benefits issues (2.0); correspond with K&E team re same (1.0); participate in telephone conferences with K&E team re same (1.0).

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
10/25/18	Neda Davanipour	4.00	Review and revise disclosure statement motion and correspond with K&E team re same (1.7); review and revise disclosure statement (1.1); revise disclosure statement motion with updated plan provisions (1.2).
10/25/18	Juliesa Edwards	0.50	Review and comment on Agent Appointment Letter (.3); review, analyze correspondence re agency transfer documents and KYC (.2).
10/25/18	Michael Fisherman	0.30	Review and revise Disclosure Statement.
10/25/18	Julia R. Foster	1.20	Research precedent re disclosure statement orders re disclosure statement hearing date and publication date.
10/25/18	Mohsen Ghazi	0.80	Telephone conference with K&E team re restructuring issues.
10/25/18	Kim Hicks	0.10	Conference in firm re NDAs.
10/25/18	Chris Koenig	12.30	Participate in telephone conference with K&E team, Centerview team, Alvarez & Marsal team and first lien professionals re comments to chapter 11 plan and disclosure statement (.3); review and revise chapter 11 plan (4.7); review and revise disclosure statement (4.3); review and revise disclosure statement motion (2.1); correspond with G. Pesce, G. Mijares-Shafai, G. Zamfir and Kramer Levin team re same (.9).
10/25/18	Ashley M. Membrino	0.30	Address post-closing items and finalizing invoices.
10/25/18	Gerardo Mijares-Shafai	4.70	Review and revise disclosure statement (3.3); correspond with C. Koenig re same (.2); participate in telephone conference with WLB lenders' counsel and K&E team re plan and disclosure statement revisions (.9); Participate conference with C. Koenig and S. Schwarzbach re same (.3).
10/25/18	Gregory F. Pesce	2.20	Participate in telephone conference with Kramer team re chapter 11 plan and disclosure statement (.7); participate in conference with Company re same (.7); review and analyze documents for filing (.8).
10/25/18	Anna G. Rotman, P.C.	0.20	Review, respond to AG request for contract documents.
10/25/18	Randy Santa Ana	0.30	Correspond with K&E team re Westmoreland debt matters.

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
10/25/18	Steve Schwarzbach	4.00	Telephone conference with KL re Plan (1.0); review and comment on disclosure statement (3.0).
10/25/18	Steve Schwarzbach	3.20	Review, analyze issues re potential bidder NDA (2.0); review KL markup of APA (1.2).
10/25/18	Anthony Vincenzo Sexton	3.20	Research and analyze tax treatment issues (.8); review and revise plan and disclosure statement (.6); telephone conference with K&E team re tax analysis and related issues (1.0); telephone conference with K&E team and KL re plan (.3); telephone conference with PwC and Company re tax model (.5).
10/25/18	Nicholas Warther	0.20	Participate in telephone conference with Kramer Levin and K&E team re Plan and Disclosure Statement filings.
10/25/18	David Wheat, P.C.	1.20	Correspond and telephone conference with A Sexton re tax structure issues re various alternatives.
10/25/18	Gabriela Eileen Zamfir	2.00	Review and revise plan re comments from Kramer team, C. Koenig (.6); participate in telephone conference with G. Pesce, C. Koenig, first lien professionals re plan (.3); review and revise plan (1.1).
10/26/18	Jack N. Bernstein	2.00	Review and analyze employee and employee benefits issues (1.0) correspond with K&E team re same (.5); participate in telephone conferences with K&E team re same (.5).
10/26/18	Juliesa Edwards	1.30	Review, analyze correspondence re agency transfer documents (.7); coordinate execution of same (.3); liaise with opposing counsel re same (.3).
10/26/18	Mohsen Ghazi	0.50	Telephone conference with K&E team.
10/26/18	Kim Hicks	0.30	Telephone conference with K&E team re APA revisions (.2); review same (.1).
10/26/18	Chris Koenig	2.10	Review and revise disclosure statement motion.
10/26/18	Gerardo Mijares-Shafai	0.10	Correspond with G. Pesce and C. Koenig re disclosure statement motion.
10/26/18	Gregory F. Pesce	1.10	Correspond with Kramer team and Creditors' Committee re plan issues (.7); participate in telephone conference with K&E team re solicitation issues (.4).

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
10/26/18	Randy Santa Ana	0.70	Telephone conference with K&E team re APA (.3); prepare APA issues list (.4).
10/26/18	Steve Schwarzbach	4.20	Review revised APA (2.0); discuss same with K&E team (.9); review, analyze issues re potential bidder NDA (1.3).
10/26/18	Anthony Vincenzo Sexton	1.70	Telephone conference with PwC re tax modeling issues (.6); review and revise tax modeling issues (.3); telephone conference with KL re tax modeling and emergence structures (.6); telephone conference with Company re coal tax credit and diligence status (.2).
10/26/18	Gabriela Eileen Zamfir	0.10	Review and revise plan, disclosure statement re Jackson Walker comments.
10/27/18	Kim Hicks	0.10	Telephone conference with K&E team re APA and issues list.
10/27/18	Chris Koenig	1.30	Review and revise draft asset purchase agreement with the stalking horse purchaser.
10/27/18	Steve Schwarzbach	10.20	Review and analyze AHG markup of APA (3.2); correspond with K&E team re same (.6); draft and revise issues list (2.4); review, analyze NDA with potential bidder (4.0).
10/28/18	Randy Santa Ana	3.30	Review, analyze credit bid APA (1.2); prepare issues list re the same (2.1).
10/28/18	Michael Saretsky	1.40	Review, analyze draft purchase agreement (.9); prepare markup for environmental matters (.5).
10/28/18	Steve Schwarzbach	9.80	Review and analyze AHG markup of APA (4.0); correspond with K&E team re same (1.5); draft and revise issues list (4.3).
10/29/18	Whitney L. Becker	1.90	Draft declaration re sale process (1.3); review and analyze background materials re same (.6).
10/29/18	Juliesa Edwards	0.50	Liaise with Company re agency transfer.
10/29/18	Mohsen Ghazi	0.30	Correspond with K&E team re asset purchase agreement.
10/29/18	Kim Hicks	3.10	Review and revise APA (2.6); conference in firm re same (.5).
10/29/18	Jonathan E. Kidwell	0.30	Telephone conference with M. Saretsky re environmental comments to revised draft APA.

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
10/29/18	Chris Koenig	2.30	Review and revise asset purchase agreement with the stalking horse purchaser (2.1); correspond with S. Schwarzbach re same (.2).
10/29/18	Dilen Kumar	3.00	Review revised draft of purchase agreement from Kramer Levin (.9); review and revise issues list re the same (.9); telephone conference with S. Schwarzbach re the same (1.2).
10/29/18	Gregory F. Pesce	0.60	Review and analyze revisions to disclosure statement order and motion.
10/29/18	Randy Santa Ana	3.00	Review, analyze credit bid APA (1.2); prepare issues list re same (1.8).
10/29/18	Michael Saretsky	1.30	Review, analyze draft purchase agreement for environmental matters.
10/29/18	Steve Schwarzbach	8.40	Review, analyze NDA issues with potential bidder (1.0); review and analyze AHG markup of APA (2.1); correspond with K&E team re same (2.0); review, analyze comments from specialist groups re same (1.6); draft and revise issues list (1.7).
10/29/18	Angel Torres	0.80	Review, analyze correspondence relating to communications with previous ABL lender re bridge loan and term sheet (.5); draft correspondence relating to the same (.3).
10/30/18	Shubi Arora, P.C.	2.50	Review purchase agreement (1.3); draft material issues list re same (1.2).
10/30/18	Mary Kogut Brawley	0.30	Correspond with D. Braun re agency transfer.
10/30/18	Juliesa Edwards	3.00	Coordinate KYC and signature pages (1.0); negotiate fee letter with working party (.5); liaise with Company re agency transfer (1.0); review draft UCC-3s (.5).
10/30/18	Mohsen Ghazi	2.00	Correspond with corporate team re tax issues list (1.0); review structure and SPA (1.0).
10/30/18	Jonathan E. Kidwell	2.00	Review and comment on draft APA.
10/30/18	Chris Koenig	5.60	Correspond with K&E team re bidding procedures order comments received (.9); review and revise issues list re stalking horse purchase agreement (1.8); review and revise stalking horse purchase agreement (2.3); correspond with S. Schwarzbach re same (.2); telephone conference with G. Pesce, S. Schwarzbach and R. Campagna re stalking horse purchase agreement (.4).

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
10/30/18	Dilen Kumar	0.70	Review and mark-up revised draft of issues list.
10/30/18	Gerardo Mijares-Shafai	0.60	Review and revise disclosure statement motion with comments from G. Pesce and the Committee (.5); correspond with C. Koenig re same (.1).
10/30/18	Gregory F. Pesce	0.60	Review and analyze revisions to disclosure statement order and motion.
10/30/18	Randy Santa Ana	0.60	Conference and correspond with K&E team re APA issues list and schedules.
10/30/18	Michael Saretsky	2.60	Review, analyze draft purchase agreement (1.1); prepare markup for environmental matters (1.5).
10/30/18	Steve Schwarzbach	9.40	Review sale process documents (3.5); review and analyze AHG markup of APA (1.3); correspond with working group re same (.9); telephone conference with advisor group re same (1.5); review comments from specialist groups (1.2); draft and revise issues list (.5); review issues re sale transaction (.5).
10/30/18	Anthony Vincenzo Sexton	0.30	Review and analyze tax structuring.
10/30/18	Gabriela Eileen Zamfir	2.00	Review and revise racking sale notice (.2); correspond re same (.1); prepare same for filing (.1); draft cure cover letters for several Propco I leases (.5); research re easement issues (1.1).
10/31/18	Mary Kogut Brawley	0.30	Review and revise inquiry re agency transfer.
10/31/18	James Romain Dolphin III	1.20	Draft summary re environmental matters.
10/31/18	Juliesa Edwards	1.10	Coordinate KYC and signature pages (.6); negotiate fee letter with interested parties (.2); liaise with Company re agency transfer (.1); coordinate closing of same (.2).
10/31/18	Kim Hicks	0.50	Telephone conference with K&E team and with opposing counsel re asset purchase agreement.
10/31/18	Chris Koenig	5.40	Review and revise disclosure statement motion (3.4); correspond with G. Pesce, G. Mijares-Shafai and professionals for first lien lenders and Committee re same (.9); telephone conference with G. Mijares-Shafai and Donlin Recano team re same (.2); incorporate changes to plan and disclosure statement (.9).

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
10/31/18	Chris Koenig	1.10	Review and revise bidding procedures order re comments received from stakeholders (.6); review and revise issues list re stalking horse purchase agreement (.5).
10/31/18	Dilen Kumar	0.50	Review issues list and purchase agreement in advance of call (.2); correspond with S. Schwarzbach re same (.3).
10/31/18	Christian Menefee	0.50	Review and analyze documents re claims treatment.
10/31/18	Gerardo Mijares-Shafai	7.70	Review and revise disclosure statement motion ballots (4.5); correspond with Donlin team re same (.2); correspond and participate in telephone conference with C. Koenig re same and revisions to same (.8); research opt-out and objection mechanisms for third party releases (1.7); correspond and participate in telephone conference with C. Koenig and G. Pesce re same (.3); correspond with Donlin team and WLB creditors' counsel re revised version of disclosure statement motion (.2).
10/31/18	Gerardo Mijares-Shafai	0.40	Telephone conference with Travelers' counsel re bidding procedures and stalking horse purchase agreement (.3); correspond with C. Koenig re same (.1).
10/31/18	Gregory F. Pesce	0.60	Review revisions to disclosure statement order and motion.
10/31/18	Randy Santa Ana	0.50	Correspond with K&E team re APA and schedules.
10/31/18	Steve Schwarzbach	7.30	Review and analyze AHG markup of APA (2.9); correspond with working group re same (1.4); draft and revise issues list (2.0); review, analyze issue re sale transaction (1.0).
10/31/18	Anthony Vincenzo Sexton	0.40	Review and analyze tax modeling issues.
Total		751.30	

KIRKLAND & ELLIS LLP

AND AFFILIATED PARTNERSHIPS

601 Lexington Avenue
New York, NY 10022

FEIN 36-1326630

December 27, 2018

Westmoreland Coal Company
9540 South Maroon Circle, Suite 300
Englewood, CO 80112

Attn: Michael Hutchinson

Invoice Number: 1050006777

Client Matter: 42917-15

In the Matter of [WLB] Employee / Legacy Issues

For legal services rendered through October 31, 2018
(see attached Description of Legal Services for detail)

\$ 20,365.50

Total legal services rendered

\$ 20,365.50

Legal Services for the Period Ending October 31, 2018

Invoice Number: 1050006777

Westmoreland Coal Company

Matter Number: 42917-15

[WLB] Employee / Legacy Issues

Summary of Hours Billed

<u>Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Whitney L. Becker	8.00	1,015.00	8,120.00
Allison McDonald	7.30	950.00	6,935.00
Michael B. Slade	4.30	1,235.00	5,310.50
TOTALS	19.60		\$ 20,365.50

Description of Legal Services

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
10/15/18	Whitney L. Becker	5.40	Review and revise letter of the International Union of Operating Engineers (.3); participate in telephone conference re same with M. Slade (.1); participate in telephone conference with lenders re Heritage and San Juan proposals (1.0); participate in telephone conference re action items from same with G. Pesce (.1); participate in telephone conference with Company re 1113 and 1114 strategy (.4); review and revise outline for 1113/1114 motion if necessary (3.5).
10/15/18	Allison McDonald	5.40	Participate in telephone conference with K&E team, client, and Kramer Levin team re San Juan and other labor related issues (1.1); review and analyze correspondence re same (.1); attend telephone conference with K&E team and client re next steps re labor issues (.4); correspond with W. Becker re status of 1113 and 1114 outline (.1); review and revise section 1113 and 1114 outline (3.7).
10/15/18	Michael B. Slade	2.90	Correspond with working group re San Juan and review materials re same (.6); correspond with working group re labor issues (.5); Review and revise union proposals and review materials re same (1.8).
10/16/18	Allison McDonald	1.50	Review and analyze comments from W. Becker re 1113 and 1114 motion (.3); revise same (1.1); correspond with M. Slade re same (.1).
10/16/18	Michael B. Slade	1.40	Participate in telephone conference with T. Mayer re labor issues (.3); review and revise union proposals (1.1).

Legal Services for the Period Ending October 31, 2018

Invoice Number: 1050006777

Westmoreland Coal Company

Matter Number: 42917-15

[WLB] Employee / Legacy Issues

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
10/17/18	Whitney L. Becker	2.60	Participate in telephone conference with Company re upcoming San Juan labor negotiations (.3); participate in telephone conference with M. Slade re revisions to Kemmerer union letter (.1); participate in advisor telephone conference re same (.9); participate in telephone conference with Willis Towers Watson re Longitude plan and prepare for same (1.0); coordinate Westmoreland Kemmerer discussion (.2); correspond with specialist of the Employee Retirement Income Security Act of 1974 re potential experts (.1).
10/17/18	Allison McDonald	0.40	Review and analyze correspondence re Union proposals and letters and proposals related to same.
Total		19.60	

KIRKLAND & ELLIS LLP

AND AFFILIATED PARTNERSHIPS

601 Lexington Avenue
New York, NY 10022

FEIN 36-1326630

December 27, 2018

Westmoreland Coal Company
9540 South Maroon Circle, Suite 300
Englewood, CO 80112

Attn: Michael Hutchinson

Invoice Number: 1050006776

Client Matter: 42917-22

In the Matter of [WLB] Retention - Non K&E

For legal services rendered through October 31, 2018
(see attached Description of Legal Services for detail)

\$ 21,862.00

Total legal services rendered

\$ 21,862.00

Legal Services for the Period Ending October 31, 2018

Invoice Number: 1050006776

Westmoreland Coal Company

Matter Number: 42917-22

[WLB] Retention - Non K&E

Summary of Hours Billed

<u>Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Anthony Abate	0.60	310.00	186.00
Nicholas Adzima	0.40	575.00	230.00
Neda Davanipour	12.90	675.00	8,707.50
Julia R. Foster	1.60	250.00	400.00
Susan D. Golden	10.30	1,045.00	10,763.50
Gerardo Mijares-Shafai	1.80	875.00	1,575.00
TOTALS	27.60		\$ 21,862.00

Description of Legal Services

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
10/09/18	Neda Davanipour	3.10	Draft review revise Centerview retention application and declaration and correspond with S. Golden and KE team re same.
10/10/18	Gerardo Mijares-Shafai	1.30	Correspond and conference with Centerview counsel re Centerview retention application (.2); draft notice of interim order (.2); correspond and conference with Centerview counsel re Centerview retention application (.2); telephone conference with M. Ben-Meir and N. Adzima re conflicts process and reports (.4); conference and correspond with M. Chan re updated conflicts lists (.3).
10/11/18	Gerardo Mijares-Shafai	0.50	Telephone conference with McKinsey re conflicts checks.
10/12/18	Anthony Abate	0.60	Search for and distribute precedent Centerview retention applications (.4); review and revise re same (.2).
10/12/18	Neda Davanipour	4.20	Correspond with Centerview, S. Golden and K&E team re Centerview retention application (.6); review and revise same (.2); telephone conference with J. Preis re same (.2); correspond with S. Golden and revise same re comments (.4); draft review revise McKinsey retention application (2.8).
10/12/18	Susan D. Golden	0.90	Review and analyze revised Centerview retention application with Centerview's comments (.5); correspond with N. Davanipour re proposed revisions (.4).
10/13/18	Neda Davanipour	2.40	Review and revise Centerview application (2.1); correspond with G. Pesce re same (.3).
10/15/18	Neda Davanipour	1.60	Review and revise Centerview application (1.2); correspond with G. Pesce re same (.1); correspond with Centerview re same (.3).
10/15/18	Susan D. Golden	0.50	Telephone conference with T. Bow re McKinsey retention (.2); review revised Centerview retention order and correspond with S. Bremer and G. Pesce re Centerview questions (.3).

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
10/16/18	Neda Davanipour	0.20	Review Centerview comments to retention application (.1); correspond with K&E team re same (.1).
10/16/18	Susan D. Golden	1.10	Telephone conference with A. Kosowsky re revisions to Centerview retention application (.3); review, revised Centerview retention application (.6); correspond with J. Preis and A. Kosowsky re additional comments thereto (.2).
10/17/18	Julia R. Foster	1.60	Research precedent re Centerview retention orders.
10/18/18	Nicholas Adzima	0.40	Review and implement changes to Debtors' Centerview retention application.
10/18/18	Neda Davanipour	0.90	Correspond with K&E team and Centerview re Centerview application (.3); review and revise same (.4); correspond with K&E team re filing of same (.2).
10/24/18	Susan D. Golden	2.10	Telephone conference with P. Ivanick and V. Krane re McKinsey retention application and declaration status (.2); review and revise McKinsey retention application (.2); review PwC retention application (.6); correspond with A. Smith, T. Bow and M. Ben-Meir re same (.2); review E&Y retention application (.5); correspond with A. Smith, T. Bow and M. Ben-Meir with comments to same (.4).
10/25/18	Susan D. Golden	1.10	Review, analyze McKinsey retention declaration (1.0); correspond with P. Ivanick re same (.1).
10/26/18	Susan D. Golden	2.10	Telephone conference with P. Ivanick and A. Sher of Hogans re McKinsey retention application (.5); correspond with S. Hessler, G. Pesce, T. Bow and N. Davanipour re update on McKinsey retention per Ivanick telephone conference (.2); review revised McKinsey application and order from A. Sher (.8); correspond with N. Davanipour re revised McKinsey application (.2); review revised McKinsey engagement letter (.4).
10/29/18	Neda Davanipour	0.30	Review, analyze McKinsey application and correspond with S. Golden re same.

Legal Services for the Period Ending October 31, 2018
 Westmoreland Coal Company
 [WLB] Retention - Non K&E

Invoice Number: 1050006776
 Matter Number: 42917-22

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
10/29/18	Susan D. Golden	1.30	Telephone conference with G. Pesce re timing of filing of McKinsey retention (.1); correspond with P. Ivanick re status of declaration and filing logistics (.3); review U.S. Trustee comments to Centerview retention application and correspond with G. Pesce and T. Bow and A. Kosowsky and J. Preis re same (.4); telephone conference with A. Kosowsky and J. Preis re U.S. Trustee comments to retention application (.5).
10/30/18	Susan D. Golden	0.40	Telephone conference with G. Pesce re McKinsey retention (.2); correspond with P. Ivanick re McKinsey disclosures (.2).
10/31/18	Neda Davanipour	0.20	Correspond with S. Golden re McKinney retention application and attend telephone conference with McKinney and S. Golden re same.
10/31/18	Susan D. Golden	0.80	Telephone conference with P. Ivanick, L. Basch and N. Davanipour re comments to Hojnacki declaration (.3); correspond with G. Pesce re same (.1); review revised declaration (.4).
Total		27.60	

KIRKLAND & ELLIS LLP

AND AFFILIATED PARTNERSHIPS

601 Lexington Avenue
New York, NY 10022

FEIN 36-1326630

December 27, 2018

Westmoreland Coal Company
9540 South Maroon Circle, Suite 300
Englewood, CO 80112

Attn: Michael Hutchinson

Invoice Number: 1050007324

Client Matter: 42917-24

In the Matter of [WLB] Tax Issues

For legal services rendered through October 31, 2018
(see attached Description of Legal Services for detail)

\$ 31,956.50

Total legal services rendered

\$ 31,956.50

Legal Services for the Period Ending October 31, 2018

Invoice Number: 1050007324

Westmoreland Coal Company

Matter Number: 42917-24

[WLB] Tax Issues

Summary of Hours Billed

<u>Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Mohsen Ghazi	19.00	720.00	13,680.00
Kim Hicks	0.90	1,110.00	999.00
Mark Holden	4.10	885.00	3,628.50
Dilen Kumar	0.40	1,110.00	444.00
Library Factual Research	1.50	345.00	517.50
Steve Schwarzbach	1.00	995.00	995.00
Anthony Vincenzo Sexton	4.90	1,130.00	5,537.00
Nicholas Warther	6.10	830.00	5,063.00
David James Wilson	1.90	575.00	1,092.50
TOTALS	39.80		\$ 31,956.50

Description of Legal Services

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
10/09/18	Mark Holden	3.70	Draft memorandum re claims issues (3.0); correspond with K&E team re same (.3); participate in telephone conference with M. Parish re same (.4).
10/09/18	Nicholas Warther	0.20	Review and analyze miscellaneous tax points (.1); correspond with PC re same (.1).
10/10/18	Mark Holden	0.30	Correspond with K. Foote re claims analysis (.1); correspond with R. Santa Ana and M. Williamson re same (.1); draft memorandum re same (.1).
10/11/18	Mark Holden	0.10	Correspond with K. Foote re claims.
10/11/18	Anthony Vincenzo Sexton	0.70	Review and analyze tax diligence information.
10/12/18	Mohsen Ghazi	3.00	Review, analyze asset purchase agreement and structure for tax issues (2.6); correspond with various parties re same (.4).
10/12/18	Kim Hicks	0.90	Office conference with K&E team re tax structuring and purchase and sale agreement.
10/12/18	Dilen Kumar	0.40	Telephone conference with K&E team re tax planning update.
10/12/18	Steve Schwarzbach	1.00	Telephone conference re tax planning with internal working group.
10/12/18	Anthony Vincenzo Sexton	2.60	Review and analyze tax modeling and treatment issues (1.4); telephone conference with company re tax modeling issues (.6); telephone conference with K&E team re tax modeling and valuation issues (.4); review and revise deal documents re same (.2).
10/12/18	Nicholas Warther	0.30	Participate in telephone conference with A. Sexton, G. Pesce, and K. Hicks re next steps on tax analysis (.3).
10/12/18	David James Wilson	1.90	Review, analyze asset purchase agreement in preparation to send to Buyer.
10/13/18	Anthony Vincenzo Sexton	0.30	Review, analyze issues re Canada asset sale.
10/15/18	Mohsen Ghazi	4.10	Review and analyze deal documents (3.0); draft tax comments re same (1.1).
10/15/18	Anthony Vincenzo Sexton	0.60	Review litigation report re tax credit issues (.3); correspond with KL re tax diligence and structuring issues (.3).

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
10/16/18	Mohsen Ghazi	3.10	Review and provide tax comments to various transactional documents.
10/16/18	Library Factual Research	1.50	Research re tax issues.
10/16/18	Anthony Vincenzo Sexton	0.70	Telephone conference with K&E team re disclosure statement and structure (.3); telephone conference with company, K&E team, and A&M (.2); review tax modeling materials (.2).
10/17/18	Mohsen Ghazi	1.00	Review and provide tax comments to various transactional documents
10/19/18	Mohsen Ghazi	7.80	Telephone conference re analysis and general structuring considerations with PWC (1.0); research tax issue (4.1); correspond with K&E team re findings (2.7).
10/26/18	Nicholas Warther	0.50	Participate in telephone conference with PwC and A. Sexton re tax modeling (.3); correspond with Kramer Levin re same (.2).
10/30/18	Nicholas Warther	2.60	Review and analyze transaction structuring in light of tax principles (.6); research question re characterization of transaction with reference to applicable tax treatises (1.5); correspond with M. Ghazi re outstanding research questions and documents needing to be revised (.5).
10/31/18	Nicholas Warther	2.50	Research and review questions re characterization of transaction with reference to applicable tax treatises and articles.
Total		39.80	

KIRKLAND & ELLIS LLP

AND AFFILIATED PARTNERSHIPS

601 Lexington Avenue
New York, NY 10022

FEIN 36-1326630

December 27, 2018

Westmoreland Coal Company
9540 South Maroon Circle, Suite 300
Englewood, CO 80112

Attn: Michael Hutchinson

Invoice Number: 1050006775

Client Matter: 42917-32

In the Matter of [WMLP] Business Operations

For legal services rendered through October 31, 2018
(see attached Description of Legal Services for detail)

\$ 955.00

Total legal services rendered

\$ 955.00

Legal Services for the Period Ending October 31, 2018

Invoice Number: 1050006775

Westmoreland Coal Company

Matter Number: 42917-32

[WMLP] Business Operations

Summary of Hours Billed

<u>Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Timothy Robert Bow	0.60	950.00	570.00
Allyson Smith Weinhouse	0.50	770.00	385.00
TOTALS	1.10		\$ 955.00

Legal Services for the Period Ending October 31, 2018

Invoice Number: 1050006775

Westmoreland Coal Company

Matter Number: 42917-32

[WMLP] Business Operations

Description of Legal Services

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
10/10/18	Allyson Smith Weinhouse	0.50	Telephone conference with K&E team re upcoming WMLP workstreams.
10/18/18	Timothy Robert Bow	0.50	Telephone conference with D. Marinucci re Oxford litigation (.2); conference with G. Pesce re same (.1); telephone conference with A&M, FTI, Kramer re royalty issues re Oxford (.2).
10/30/18	Timothy Robert Bow	0.10	Telephone conference with Baker McKenzie re Oxford litigation.
Total		1.10	

KIRKLAND & ELLIS LLP

AND AFFILIATED PARTNERSHIPS

601 Lexington Avenue
New York, NY 10022

FEIN 36-1326630

December 27, 2018

Westmoreland Coal Company
9540 South Maroon Circle, Suite 300
Englewood, CO 80112

Attn: Michael Hutchinson

Invoice Number: 1050006774

Client Matter: 42917-35

In the Matter of [WMLP] Corporate and Securities Matters

For legal services rendered through October 31, 2018
(see attached Description of Legal Services for detail)

\$ 722.50

Total legal services rendered

\$ 722.50

Legal Services for the Period Ending October 31, 2018

Invoice Number: 1050006774

Westmoreland Coal Company

Matter Number: 42917-35

[WMLP] Corporate and Securities Matters

Summary of Hours Billed

<u>Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Chris Koenig	0.30	950.00	285.00
Gerardo Mijares-Shafai	0.50	875.00	437.50
TOTALS	0.80		\$ 722.50

Legal Services for the Period Ending October 31, 2018

Invoice Number: 1050006774

Westmoreland Coal Company

Matter Number: 42917-35

[WMLP] Corporate and Securities Matters

Description of Legal Services

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
10/10/18	Gerardo Mijares-Shafai	0.30	Draft board minutes (.2); correspond with G. Pesce re same (.1).
10/10/18	Gerardo Mijares-Shafai	0.20	Correspond with Schulte group and Jones Day team re 8-K distribution.
10/29/18	Chris Koenig	0.30	Review and provide comments to draft WMLP 10-Q (.2); correspond with M. Fisherman re same (.1).
Total		0.80	

KIRKLAND & ELLIS LLP

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December 27, 2018

Westmoreland Coal Company
9540 South Maroon Circle, Suite 300
Englewood, CO 80112

Attn: Michael Hutchinson

Invoice Number: 1050006772

Client Matter: 42917-37

In the Matter of [WMLP] Cash Collateral - Cash Management - DIP Financing

For legal services rendered through October 31, 2018
(see attached Description of Legal Services for detail)

\$ 40,628.00

Total legal services rendered

\$ 40,628.00

Legal Services for the Period Ending October 31, 2018

Invoice Number: 1050006772

Westmoreland Coal Company

Matter Number: 42917-37

[WMLP] Cash Collateral - Cash Management - DIP Financing

Summary of Hours Billed

<u>Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Anthony Abate	0.40	310.00	124.00
Ryan Besaw	1.10	250.00	275.00
Timothy Robert Bow	1.90	950.00	1,805.00
Gerardo Mijares-Shafai	0.20	875.00	175.00
Gregory F. Pesce	19.40	1,045.00	20,273.00
Allyson Smith Weinhouse	22.30	770.00	17,171.00
Gabriela Eileen Zamfir	1.40	575.00	805.00
TOTALS	46.70		\$ 40,628.00

Description of Legal Services

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
10/09/18	Allyson Smith Weinhouse	2.30	Revise cash collateral order (1.4); correspond with K&E team, SRZ team re same (.9).
10/10/18	Allyson Smith Weinhouse	1.50	Review, analyze cash collateral order re upcoming deadlines (1.1); correspond with A&M, SRZ teams re budget issues (.4).
10/17/18	Anthony Abate	0.40	Draft template re cash collateral reply.
10/19/18	Timothy Robert Bow	0.20	Correspond with G. Pesce re cash collateral order issue (.1); telephone conference with A. Smith re same (.1).
10/20/18	Allyson Smith Weinhouse	6.80	Draft cash collateral reply (2.9); revise same (2.0); review, analyze precedent re same (1.9).
10/21/18	Allyson Smith Weinhouse	7.60	Draft cash collateral reply (3.4); revise same (1.6); review, analyze precedent re same (2.6).
10/22/18	Gregory F. Pesce	1.10	Review and revise cash collateral order.
10/22/18	Gregory F. Pesce	1.20	Telephone conference with Jones Day and Schulte re next steps re WMLP sale and restructuring.
10/23/18	Gregory F. Pesce	0.90	Review cash collateral order.
10/23/18	Gregory F. Pesce	2.20	Telephone conference with Jones Day and Schulte re next steps re WMLP sale and restructuring.
10/23/18	Allyson Smith Weinhouse	2.30	Review, revise final cash collateral order and language additions (2.1); correspond with T. Bow re same (.2).
10/24/18	Allyson Smith Weinhouse	1.30	Review, revise final cash collateral order (1.1); correspond with G. Pesce re same (.2).
10/26/18	Gregory F. Pesce	1.40	Review, evaluate cash collateral objections and unsecured creditors committee issues list (1.1); conference with Schulte re next steps (.3).
10/26/18	Allyson Smith Weinhouse	0.50	Review and revise cash collateral order.
10/29/18	Gregory F. Pesce	2.60	Review and revise cash collateral order (1.4); conference with Schulte re same (.6); correspond with Jones Day and Schulte re same (.6).

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
10/29/18	Gregory F. Pesce	1.40	Telephone conference with Creditors' Committee professionals re cash collateral order (.6); conferences with H. Lennox re same (.4); conference with Schulte re same (.4).
10/30/18	Timothy Robert Bow	1.70	Review and revise cash collateral reply.
10/30/18	Gregory F. Pesce	2.60	Review and revise cash collateral order (1.4); conference with Schulte re same (.6); correspond with Jones Day and Schulte re same (.6).
10/30/18	Gregory F. Pesce	1.40	Telephone conference with Creditors' Committee professionals re cash collateral order (.6); telephone conference with H. Lennox re same (.4); telephone conference with Schulte re same (.4).
10/31/18	Ryan Besaw	1.10	Review, revise cash collateral order.
10/31/18	Gerardo Mijares-Shafai	0.20	Review, analyze cash collateral order for surety language revisions.
10/31/18	Gregory F. Pesce	3.20	Review and revise cash collateral order (1.4); conference with Schulte re same (.6); correspond with Jones Day and Schulte re same (1.2).
10/31/18	Gregory F. Pesce	1.40	Telephone conference with Creditors' Committee professionals re cash collateral order (.6); telephone conference with H. Lennox re same (.4); telephone conference with Schulte re same (.4).
10/31/18	Gabriela Eileen Zamfir	1.40	Review, analyze unsecured creditor committee issue list re cash collateral order (.2); telephone conference with T. Bow re cash collateral objection reply (.1); review, edit cash collateral reply (1.1).
Total		46.70	

KIRKLAND & ELLIS LLP

AND AFFILIATED PARTNERSHIPS

601 Lexington Avenue
New York, NY 10022

FEIN 36-1326630

December 27, 2018

Westmoreland Coal Company
9540 South Maroon Circle, Suite 300
Englewood, CO 80112

Attn: Michael Hutchinson

Invoice Number: 1050006773

Client Matter: 42917-39

In the Matter of [WMLP] Employee / Legacy Issues

For legal services rendered through October 31, 2018
(see attached Description of Legal Services for detail)

\$ 54,552.00

Total legal services rendered

\$ 54,552.00

Legal Services for the Period Ending October 31, 2018

Invoice Number: 1050006773

Westmoreland Coal Company

Matter Number: 42917-39

[WMLP] Employee / Legacy Issues

Summary of Hours Billed

<u>Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Whitney L. Becker	13.50	1,015.00	13,702.50
Allison McDonald	6.80	950.00	6,460.00
Carrie Therese Oppenheim	0.30	410.00	123.00
Gregory F. Pesce	29.60	1,045.00	30,932.00
Michael B. Slade	2.70	1,235.00	3,334.50
TOTALS	52.90		\$ 54,552.00

Description of Legal Services

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
10/12/18	Whitney L. Becker	1.00	Telephone conference with MLP advisors re Kemmerer 1113/1114 process (.7); telephone conference with M. Slade re protective order to accompany proposal (.1); review revisions to UMWA proposal letter (.2).
10/14/18	Michael B. Slade	1.60	Draft letters of the United Mine Workers of America and review and revise materials re same.
10/15/18	Gregory F. Pesce	2.10	Conference with Schulte and Jones Day re labor issues (1.8); correspond re same (.3).
10/16/18	Whitney L. Becker	3.40	Review and revise draft 1113/1114 motion outline and provide revisions to A. McDonald.
10/16/18	Gregory F. Pesce	2.10	Conference with Schulte and Jones Day re labor issues (1.8); correspond re same (.3).
10/17/18	Gregory F. Pesce	2.40	Conference with Schulte and Jones Day re labor issues (1.8); correspond re same (.3); conference with Company re same (.3).
10/18/18	Whitney L. Becker	0.30	Telephone conference with MLP advisors re Kemmerer proposal in advance of discussion with MLP lenders.
10/18/18	Whitney L. Becker	0.30	Telephone conference with MLP advisors re Kemmerer proposal deck and pension analysis.
10/18/18	Allison McDonald	1.70	Telephone conference with K&E team and Schulte Roth team re Kemmerer proposal.
10/18/18	Gregory F. Pesce	2.10	Conference with Schulte and Jones Day re labor issues (1.8); correspond with Schulte, Jones Day and K&E team re same (.3).
10/19/18	Whitney L. Becker	0.50	Telephone conference with Company re Kemmerer/UMWA proposal and letter.
10/19/18	Gregory F. Pesce	3.20	Conference with Schulte and Jones Day re labor issues (1.8); correspond with Schulte, Jones Day and K&E team re same (.3); revise materials re same (1.1).
10/20/18	Gregory F. Pesce	2.90	Review and revise UMWA proposal (1.2); conference with Schulte re same (1.7).
10/21/18	Gregory F. Pesce	2.90	Review and revise UMWA proposal (1.2); conference with Schulte re same (1.7).

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
10/22/18	Whitney L. Becker	2.10	Telephone conference with Company and K&E team re UMWA letter revisions (.6); telephone conference with WLMP lenders re UMWA letter (1.0); schedule telephone conference with K&E team re Willis Towers Watson retiree benefits overview (.1); correspond re same (.1); review and analyze additional changes provided by MLP lenders to UMWA proposal (.3).
10/22/18	Allison McDonald	2.00	Telephone conference with Company and K&E team re Kemmerer proposal (.7); review and analyze correspondence re same (.1); review and analyze revised Kemmerer draft proposal (.3); telephone conference with MLP lender counsel and K&E team re Kemmerer proposal (.9).
10/22/18	Gregory F. Pesce	1.90	Conference with Company and advisors re UMWA proposal (1.1); review and revise materials re same (.8).
10/24/18	Whitney L. Becker	3.70	Review and analyze filings from Coal Act funds re adversary complaint, motion for retiree committee and objections of the United Mine Workers of America to DIP order (1.4); participate in telephone conference re motion to dismiss same (.5); participate in telephone conference with Centerview re sale process (.5); participate in telephone conference with Alvarez & Marsal re other post-employment benefits' liabilities and cash flow (.5); review and revise statements re Coal Act Fund litigation (.2); review and analyze disclosure statement for summary of labor negotiations (.4); review and revise protective order for labor unions (.2).
10/24/18	Whitney L. Becker	0.80	Telephone conference with Lazard re Kemmerer and Oxford sale process.
10/24/18	Allison McDonald	1.30	Telephone conference re Kemmerer sale process (.7); review and analyze board update deck (.2); review and analyze bids for MLP assets (.4).
10/24/18	Carrie Therese Oppenheim	0.30	Search and distribute precedent re 1113 motions.
10/24/18	Gregory F. Pesce	2.40	Conference with Schulte re UMWA outreach (1.1); review analyze issues re same (1.3).

Legal Services for the Period Ending October 31, 2018

Invoice Number: 1050006773

Westmoreland Coal Company

Matter Number: 42917-39

[WMLP] Employee / Legacy Issues

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
10/25/18	Gregory F. Pesce	2.40	Conference with Schulte re UMWA outreach (.6); review issues re same (1.8).
10/26/18	Gregory F. Pesce	1.90	Conference with Schulte re labor (.6); review and analyze strategy and tactics for union engagement (.7); review and analyze union meeting logistics and next steps (.6).
10/27/18	Gregory F. Pesce	2.10	Prepare for conference re labor issues (.7); conference with Jones Day re labor issues (.3); conference with Jones Day and Schulte re same (.8); correspond re same (.3).
10/27/18	Michael B. Slade	1.10	Correspond with K&E team re plan milestones and labor (.6); participate in telephone conference with Schulte Roth & Zabel LLP re same and next steps (.5).
10/29/18	Whitney L. Becker	1.40	Draft declaration re sale process.
10/29/18	Allison McDonald	1.40	Review and analyze collective bargaining agreements and proposals re same (.6); draft summary chart re same (.8).
10/29/18	Allison McDonald	0.40	Review and analyze materials related to bids for WMLP assets, including summary deck, proposals and bid tracker.
10/29/18	Gregory F. Pesce	0.60	Conference with K&E team re UMWA next steps.
10/30/18	Gregory F. Pesce	0.60	Correspond re UMWA engagement.
Total		52.90	

KIRKLAND & ELLIS LLP

AND AFFILIATED PARTNERSHIPS

601 Lexington Avenue
New York, NY 10022

FEIN 36-1326630

December 27, 2018

Westmoreland Coal Company
9540 South Maroon Circle, Suite 300
Englewood, CO 80112

Attn: Michael Hutchinson

Invoice Number: 1050007958

Client Matter: 42917-46

In the Matter of [WMLP] Retention - Non K&E

For legal services rendered through October 31, 2018
(see attached Description of Legal Services for detail)

\$ 418.00

Total legal services rendered

\$ 418.00

Legal Services for the Period Ending October 31, 2018

Invoice Number: 1050007958

Westmoreland Coal Company

Matter Number: 42917-46

[WMLP] Retention - Non K&E

Summary of Hours Billed

<u>Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Susan D. Golden	0.40	1,045.00	418.00
TOTALS	0.40		\$ 418.00

Legal Services for the Period Ending October 31, 2018

Invoice Number: 1050007958

Westmoreland Coal Company

Matter Number: 42917-46

[WMLP] Retention - Non K&E

Description of Legal Services

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
10/29/18	Susan D. Golden	0.40	Review U.S. Trustee comments to Jones Day retention application and correspond with G. Pesce, T. Bow, H. Lennox and T. Hoffman re same.
Total		0.40	

KIRKLAND & ELLIS LLP

AND AFFILIATED PARTNERSHIPS

601 Lexington Avenue
New York, NY 10022

FEIN 36-1326630

December 27, 2018

Westmoreland Coal Company
9540 South Maroon Circle, Suite 300
Englewood, CO 80112

Attn: Michael Hutchinson

Invoice Number: 1050006771

Client Matter: 42917-48

In the Matter of [WMLP] Tax Issues

For legal services rendered through October 31, 2018
(see attached Description of Legal Services for detail)

\$ 1,990.50

Total legal services rendered

\$ 1,990.50

Legal Services for the Period Ending October 31, 2018

Invoice Number: 1050006771

Westmoreland Coal Company

Matter Number: 42917-48

[WMLP] Tax Issues

Summary of Hours Billed

<u>Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Nicholas Adzima	1.30	575.00	747.50
Jonathan E. Kidwell	1.00	1,130.00	1,130.00
Anthony Vincenzo Sexton	0.10	1,130.00	113.00
TOTALS	2.40		\$ 1,990.50

Description of Legal Services

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
10/17/18	Anthony Vincenzo Sexton	0.10	Correspond with GP counsel re tax issues.
10/22/18	Jonathan E. Kidwell	1.00	Research re coal state severance tax and implications of same (.5); correspond with K&E team re same (.3); telephone conference with M. Saretsky re same (.2).
10/24/18	Nicholas Adzima	1.30	Draft and analyze objections filed against Debtor on docket (.9); prepare objection tracker chart (.4).
Total		2.40	

KIRKLAND & ELLIS LLP

AND AFFILIATED PARTNERSHIPS

601 Lexington Avenue
New York, NY 10022

FEIN 36-1326630

December 27, 2018

Westmoreland Coal Company
9540 South Maroon Circle, Suite 300
Englewood, CO 80112

Attn: Michael Hutchinson

Invoice Number: 1050006770

Client Matter: 42917-54

In the Matter of [Westmoreland Group] Business Ops

For legal services rendered through October 31, 2018
(see attached Description of Legal Services for detail)

\$ 70,902.50

Total legal services rendered

\$ 70,902.50

Legal Services for the Period Ending October 31, 2018

Invoice Number: 1050006770

Westmoreland Coal Company

Matter Number: 42917-54

[Westmoreland Group] Business Ops

Summary of Hours Billed

<u>Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Anthony Abate	7.50	310.00	2,325.00
Nicholas Adzima	8.50	575.00	4,887.50
Timothy Robert Bow	28.90	950.00	27,455.00
Kelsee A. Foote	2.00	575.00	1,150.00
Julia R. Foster	7.80	250.00	1,950.00
Susan D. Golden	1.60	1,045.00	1,672.00
Vanessa Hernandez	1.00	345.00	345.00
Stephen E. Hessler, P.C.	4.40	1,480.00	6,512.00
Mark Holden	5.90	885.00	5,221.50
Chris Koenig	1.80	950.00	1,710.00
Christian Menefee	0.50	885.00	442.50
Gerardo Mijares-Shafai	3.60	875.00	3,150.00
Robert Orren	0.60	380.00	228.00
Michael Saretsky	3.90	950.00	3,705.00
Allyson Smith Weinhouse	8.70	770.00	6,699.00
Gabriela Eileen Zamfir	6.00	575.00	3,450.00
TOTALS	92.70		\$ 70,902.50

Description of Legal Services

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
10/09/18	Anthony Abate	5.00	Assist with chapter 11 filing (2.9); prepare materials for first day hearing (2.1).
10/09/18	Anthony Abate	2.50	Prepare pleadings and petitions for chapter 11 filing.
10/09/18	Nicholas Adzima	2.90	Compile and draft charts of Client's reporting requirements re first day orders.
10/09/18	Nicholas Adzima	2.20	Participate in chapter 11 filing, including revising and implementing edits to motions and orders.
10/09/18	Nicholas Adzima	3.40	Prepare for filing (1.6); including revising, editing, and implementing First Day Pleadings, and Petitions (1.8).
10/09/18	Timothy Robert Bow	2.80	Prepare for chapter 11 filing.
10/09/18	Timothy Robert Bow	3.90	Assist with chapter 11 filing.
10/09/18	Julia R. Foster	3.60	Prepare pleadings for chapter 11 filing.
10/09/18	Julia R. Foster	4.20	Prepare materials for first day hearing (3.9); prepare and organize materials post-hearing (.3).
10/09/18	Susan D. Golden	1.60	Review U.S. Trustee comments to first day pleadings (.6); telephone conference with T. Bow, K&E team, E. Bergman, S. Statham and H. Duran re U.S. Trustee comments to first day pleadings (1.0).
10/09/18	Gerardo Mijares-Shafai	2.00	Prepare pleadings for chapter 11 filing.
10/09/18	Allyson Smith Weinhouse	8.20	Telephone conference with K&E team, A&M, Company re first day pleadings and preparation (7.1); correspond with K&E team, U.S. Trustee re same (1.1).
10/09/18	Gabriela Eileen Zamfir	1.40	Review and finalize first-day orders for hearing.
10/09/18	Gabriela Eileen Zamfir	3.00	Prepare for filing and first day hearing (1.0); review and analyze issues re chapter 11 filing (2.0).
10/10/18	Timothy Robert Bow	2.80	Correspond with A&M, K&E team, and Company re various operational issues post-chapter 11 filing.
10/10/18	Kelsee A. Foote	2.00	Research potential litigation issues.

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
10/10/18	Gerardo Mijares-Shafai	0.90	Draft notice of NOL interim order (.3); correspond with T. Bow re same (.2); correspond with Donlin team re service of same (.3); correspond with M. Fisherman re 8-K NOL (.1).
10/10/18	Michael Saretsky	0.20	Correspond re chapter 11 filing with K&E team.
10/11/18	Timothy Robert Bow	0.80	Telephone conference with Company re priority items (.4); telephone conference with K&E team, A&M re Cornerstone (.4).
10/11/18	Gerardo Mijares-Shafai	0.10	Correspond with Centerview re first day pleadings.
10/12/18	Timothy Robert Bow	2.90	Correspond with A&M team, K&E team re operational issues (1.3); review and analyze issues re same (1.6).
10/12/18	Robert Orren	0.60	Review and analyze noticing of automatic stay order (.4); correspond with T. Bow re same (.2).
10/14/18	Mark Holden	1.10	Draft memorandum re litigation analysis (1.0); correspond with K&E team re same (.1).
10/15/18	Timothy Robert Bow	0.50	Conference with Company re operational issues.
10/15/18	Mark Holden	4.20	Draft memorandum re litigation analysis (2.2); participate in office conference with A. Rotman re same (.1); participate in telephone conference with K. Foote re same (.1); correspond with K&E team re same, follow-up questions and analysis re same (1.6); participate in telephone conference with G. Mijares-Shafai re litigation analysis (.1); review and analyze precedent contract re same (.1).
10/16/18	Timothy Robert Bow	0.70	Prepare for and attend telephone conference with A&M re open issues.
10/16/18	Mark Holden	0.30	Conference and correspond with K. Foote re litigation analysis and next steps re same (.2); participate in conference with C. Menefee re same (.1).
10/16/18	Gerardo Mijares-Shafai	0.30	Review, analyze forward contracts (.2); correspond with T. Bow re same (.1).

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
10/17/18	Timothy Robert Bow	1.00	Correspond with A&M, K&E team re forward contract, vendor issues (.8); correspond with Company re P-card issues (.2).
10/17/18	Stephen E. Hessler, P.C.	0.50	Telephone conference and correspond with K&E team and Company re next steps.
10/17/18	Mark Holden	0.30	Review and analyze additional contract documents provided re claims analysis (.2); participate in conference with C. Menefee re follow-up claims analysis (.1).
10/18/18	Timothy Robert Bow	0.40	Telephone conference with A&M team, K&E team re operational updates, second day motions.
10/18/18	Stephen E. Hessler, P.C.	1.30	Telephone conference and correspond with K&E team and Company re next steps.
10/18/18	Gerardo Mijares-Shafai	0.30	Telephone conference with A&M team, T. Bow, A. Smith re second day pleadings and first day final order work in process.
10/21/18	Christian Menefee	0.50	Correspond with K&E team re claims analysis.
10/21/18	Gabriela Eileen Zamfir	1.60	Prepare board presentation for upcoming meeting.
10/22/18	Timothy Robert Bow	5.10	Review and revise second day orders (3.9); review and analyze comments to same (.5); circulate same to advisors (.2); telephone conferences with creditor advisors re same (.5).
10/22/18	Stephen E. Hessler, P.C.	0.50	Telephone conference and correspond with K&E Team and Company re next steps.
10/22/18	Chris Koenig	1.80	Review and revise slides for meeting (1.6); correspondence with G. Pesce re same (.2).
10/22/18	Michael Saretsky	3.70	Review and analyze inquiry re severance tax liabilities (2.3); research re environmental permitting implications for the K&E team (1.4).
10/23/18	Timothy Robert Bow	3.30	Review and revise first day orders (2.4); telephone conferences with interested parties re same (.4); conferences with K&E team re same (.3); conference with A. Smith re order edits (.2).
10/23/18	Stephen E. Hessler, P.C.	0.50	Telephone conference and correspond with K&E Team and Company re next steps.
10/24/18	Allyson Smith Weinhouse	0.50	Conference with N. Adzima re objection tracker (.2); review, comment on same (.3).

Legal Services for the Period Ending October 31, 2018

Invoice Number: 1050006770

Westmoreland Coal Company

Matter Number: 42917-54

[Westmoreland Group] Business Ops

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
10/25/18	Timothy Robert Bow	0.30	Correspond with K&E team, A&M re vendor payments.
10/25/18	Stephen E. Hessler, P.C.	1.30	Telephone conference and correspond with K&E Team and Company re next steps.
10/26/18	Timothy Robert Bow	1.00	Prepare for and attend telephone conference re litigation issues (.4); correspond, conference with A&M, company re vendor issues (.4); telephone conference with B. Means re vendor issues (.2).
10/29/18	Timothy Robert Bow	1.30	Review and analyze committee comments to final orders, precedent re same.
10/30/18	Timothy Robert Bow	1.80	Review and revise second day orders (1.6); correspond with advisors re same (.2).
10/30/18	Vanessa Hernandez	1.00	Review, analyze and organize documents for R. McEntire and O. Callaghan's review.
10/30/18	Stephen E. Hessler, P.C.	0.30	Confer and correspond with K&E Team and client re next steps.
10/31/18	Timothy Robert Bow	0.30	Review and analyze objection letter from AEP.
Total		92.70	

KIRKLAND & ELLIS LLP

AND AFFILIATED PARTNERSHIPS

601 Lexington Avenue
New York, NY 10022

FEIN 36-1326630

December 27, 2018

Westmoreland Coal Company
9540 South Maroon Circle, Suite 300
Englewood, CO 80112

Attn: Michael Hutchinson

Invoice Number: 1050006769

Client Matter: 42917-55

In the Matter of [Westmoreland Group] Case Admin.

For legal services rendered through October 31, 2018
(see attached Description of Legal Services for detail)

\$ 87,840.00

Total legal services rendered

\$ 87,840.00

Summary of Hours Billed

<u>Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Anthony Abate	10.10	310.00	3,131.00
Nicholas Adzima	11.00	575.00	6,325.00
Maya Ben Meir	13.40	575.00	7,705.00
Ryan Besaw	1.20	250.00	300.00
Timothy Robert Bow	5.50	950.00	5,225.00
Neda Davanipour	5.50	675.00	3,712.50
Julia R. Foster	6.90	250.00	1,725.00
Vanessa Hernandez	2.50	345.00	862.50
Stephen E. Hessler, P.C.	18.10	1,480.00	26,788.00
Mark Kam	0.20	875.00	175.00
Chris Koenig	2.20	950.00	2,090.00
Allison McDonald	0.10	950.00	95.00
Gerardo Mijares-Shafai	2.30	875.00	2,012.50
Orla Patricia O'Callaghan	4.40	575.00	2,530.00
Carrie Therese Oppenheim	0.60	410.00	246.00
Robert Orren	4.50	380.00	1,710.00
Gregory F. Pesce	6.50	1,045.00	6,792.50
Danielle Robertson	0.20	675.00	135.00
Anna G. Rotman, P.C.	6.50	1,235.00	8,027.50
Antonio Soto Jr.	3.00	360.00	1,080.00
Nicholas Warther	0.30	830.00	249.00
Allyson Smith Weinhouse	1.30	770.00	1,001.00
Gabriela Eileen Zamfir	10.30	575.00	5,922.50
TOTALS	119.10		\$ 87,840.00

Description of Legal Services

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
10/09/18	Maya Ben Meir	1.50	Assist with filing chapter 11 petition.
10/09/18	Maya Ben Meir	3.00	Draft deadline document.
10/09/18	Maya Ben Meir	4.00	Participate in filing of a chapter 11 petition and in the hearing of the court.
10/09/18	Timothy Robert Bow	2.10	Prepare for first day hearing
10/09/18	Neda Davanipour	2.80	Draft, review, and revise chart re reporting requirements under all first day motions (2.1); correspond with K&E team re same and other work stream related to second day filings (.7).
10/09/18	Julia R. Foster	2.80	Attend and assist with first day hearing.
10/09/18	Vanessa Hernandez	2.50	Review and organize documents for O. O'Callaghan's review in preparation for hearing.
10/09/18	Stephen E. Hessler, P.C.	1.80	Telephone conference and correspond with K&E team and Company re next steps.
10/09/18	Stephen E. Hessler, P.C.	3.90	Prepare for chapter 11 hearing.
10/09/18	Orla Patricia O'Callaghan	4.30	Coordinate with V. Hernandez re J. Stein declaration from docket (.2); circulate and print materials for first day motions hearing (.9); attend first day motions hearing (3.2).
10/09/18	Robert Orren	4.50	Prepare orders for approval at first day hearing (2.5); review and revise same (1.5); correspond with K&E re same (.5).
10/09/18	Gregory F. Pesce	6.50	Prepare for court hearing (3.1); participate in first day hearing (3.4).
10/09/18	Anna G. Rotman, P.C.	5.60	Prepare for Westmoreland First Day hearing (2.6); attend Westmoreland First Day hearing (3.0).
10/09/18	Gabriela Eileen Zamfir	0.60	Review and analyze first day orders re case milestones, court deadlines.
10/09/18	Gabriela Eileen Zamfir	0.60	Review and analyze first day orders re WMLP case milestones, court deadlines.
10/10/18	Anthony Abate	1.10	Prepare and distribute entered orders and daily docket update (.3); search for and distribute plans with sale of substantially all assets (.5); attend telephone conference with K&E team re work in process (.3).

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
10/10/18	Nicholas Adzima	0.70	Review and revise Reporting Requirements necessary in Chapter 11.
10/10/18	Nicholas Adzima	0.20	Telephone conference with G. Mijares-Shafai re Second Day Motions.
10/10/18	Nicholas Adzima	1.50	Draft Suggestion of Bankruptcy.
10/10/18	Nicholas Adzima	0.30	Telephone conference with K&E team re priority items.
10/10/18	Maya Ben Meir	1.10	Draft court deadline document (1.1).
10/10/18	Timothy Robert Bow	0.50	Review and analyze work in process (.2); conference with K&E team re work in process (.3).
10/10/18	Neda Davanipour	1.20	Correspond with K&E team re second day filing workstreams (.3); review and revise suggestion of bankruptcy (.7); correspond with K&E team re same (.2).
10/10/18	Julia R. Foster	1.00	Prepare and organize draft final orders for attorney review.
10/10/18	Julia R. Foster	0.20	Create case voicemail box.
10/10/18	Stephen E. Hessler, P.C.	3.50	Telephone conference and correspond with K&E Team and client re next steps.
10/10/18	Chris Koenig	0.20	Office conference with K&E team re status of chapter 11 cases and next steps.
10/10/18	Gerardo Mijares-Shafai	0.20	Telephone conference with K&E team re second day pleadings.
10/10/18	Gabriela Eileen Zamfir	1.60	Conference with T. Bow re deadline tracking (.1); compile case deadlines for team review and calendaring (1.4); prepare for and attend work in process meeting (.1).
10/10/18	Gabriela Eileen Zamfir	1.40	Compile case deadlines for team review and calendaring.
10/11/18	Anthony Abate	0.80	Draft template bar date motion.
10/11/18	Nicholas Adzima	3.10	Review and revise Claims Bar Date Motion.
10/11/18	Nicholas Adzima	1.30	Review and revise client chapter 11 deadline tracker.
10/11/18	Maya Ben Meir	2.60	Draft court filing deadline document.
10/11/18	Julia R. Foster	0.30	Prepare list of entities for C. Koenig.
10/11/18	Stephen E. Hessler, P.C.	1.80	Telephone conference and correspond with K&E Team and client re next steps.
10/11/18	Carrie Therese Oppenheim	0.20	Arrange attorney ECF notifications.
10/11/18	Carrie Therese Oppenheim	0.20	Search and distribute precedent re de minimis asset sale motions.

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
10/11/18	Danielle Robertson	0.20	Discuss open matters with A. Membrino.
10/12/18	Anthony Abate	0.80	Draft template interim compensation motion (.4); review and revise asset procedures motion (.3); prepare and distribute daily docket updates re recently filed pleadings (.1).
10/12/18	Nicholas Adzima	0.70	Review and revise Claims Bar Date Motion.
10/12/18	Ryan Besaw	1.20	Calendar upcoming deadlines and hearings (.9); correspond with T. Bow and G. Zamfir re same (.3).
10/12/18	Timothy Robert Bow	0.30	Review and analyze service issues (.2); correspond with Donlin re same (.1).
10/12/18	Julia R. Foster	0.20	Circulate with K&E team re October 9, 2018 hearing transcript.
10/12/18	Stephen E. Hessler, P.C.	1.80	Telephone conference and correspond with K&E Team and client re next steps.
10/12/18	Nicholas Warther	0.30	Participate in telephone conference with PwC and Westmoreland for weekly status call.
10/15/18	Nicholas Adzima	0.20	Participate in telephone conference with K&E team and G. Mijares-Shafai re second day pleadings.
10/15/18	Julia R. Foster	0.20	Compile and organize entered first day orders.
10/15/18	Mark Kam	0.20	Attend telephone conference with K&E team re next steps.
10/15/18	Chris Koenig	0.40	Office conference with K&E team re status and next steps of chapter 11 cases.
10/15/18	Gerardo Mijares-Shafai	0.60	Office conference with G. Pesce, T. Bow re second day pleadings, chapter 11 plan, disclosure statement and other work in process (.5); revise operational final orders (.1).
10/15/18	Gabriela Eileen Zamfir	0.30	Prepare for and participate in conference with K&E team re work in process.
10/16/18	Neda Davanipour	0.40	Attend telephone conference with A&M re work in process.
10/17/18	Anthony Abate	0.20	Prepare and distribute daily docket updates re recently filed pleadings.
10/18/18	Anthony Abate	1.70	Compile and distribute filed board resolutions (.3); implement global changes to second day pleadings and retention applications (1.2); prepare and distribute daily docket updates re recently filed pleadings (.2).

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
10/18/18	Neda Davanipour	0.30	Telephone conference with A&M and K&E team re status update.
10/18/18	Antonio Soto Jr.	2.50	Telephone conversation re options for collaborating on documents with outside parties (.4); setup and enable K&E file transfer protocols accounts for various internal users (.6); create file transfer protocol distribution folder and grant access to all the internal users (.9); upload data provided by R. Walton (.6).
10/19/18	Anthony Abate	0.70	Upload pleadings to Company dataroom (.5); prepare and distribute daily docket updates re recently filed pleadings (.2).
10/19/18	Stephen E. Hessler, P.C.	1.30	Telephone conference and correspond with K&E team and client re next steps.
10/19/18	Carrie Therese Oppenheim	0.20	Telephone conference with T. Bow re Judge Jones procedures and complex case settings.
10/22/18	Anthony Abate	2.00	Prepare redlines of final orders to first day pleadings (1.3); attend weekly work in process meeting with K&E team (.5); prepare and distribute daily docket updates re recently filed pleadings (.2).
10/22/18	Maya Ben Meir	0.50	Correspond with K&E team re second day workstream.
10/22/18	Timothy Robert Bow	0.50	Prepare for and participate in conference with K&E team re work in process.
10/22/18	Julia R. Foster	0.50	Attend and participate in telephone conference re weekly work in process.
10/22/18	Chris Koenig	0.40	Office conference with K&E team re status of various chapter 11 matters and next steps.
10/22/18	Gerardo Mijares-Shafai	0.50	Office conference with K&E team re work in process and second day hearing.
10/22/18	Anna G. Rotman, P.C.	0.20	Correspond with R. McEntire re case status.
10/22/18	Allyson Smith Weinhouse	1.00	Telephone conference with K&E teams re case status, work in process (.5); update tracker re same (.5).
10/22/18	Gabriela Eileen Zamfir	0.30	Prepare for and attend work in process meeting.
10/23/18	Anthony Abate	1.00	Review and revise final orders (.4); search for and distribute executed engagement letters (.1); prepare and distribute daily docket updates re recently filed pleadings (.2); draft confidentiality agreement motion (.3).

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
10/23/18	Allyson Smith Weinhouse	0.30	Telephone conference with A&M re status.
10/24/18	Anthony Abate	0.40	Compile all filed objections (.1); prepare and distribute daily docket updates re recently filed pleadings (.3).
10/24/18	Stephen E. Hessler, P.C.	1.50	Telephone conference and correspond with K&E Team and Company re next steps.
10/25/18	Anthony Abate	0.30	Compile all filed first day pleadings (.1); prepare and distribute daily docket updates re recently filed pleadings (.2).
10/25/18	Timothy Robert Bow	0.70	Prepare for and attend update telephone conference with A&M (.4); review and revise work in process (.3).
10/25/18	Antonio Soto Jr.	0.50	Draft and review K&E FTP accounts for external users J. Preis, J. Sekaran and N. Ulanoff, per A. Smith.
10/25/18	Gabriela Eileen Zamfir	0.50	Review, revise work in process chart.
10/26/18	Anthony Abate	0.90	Draft notice of adjournment of second day hearing (.7); prepare and distribute daily docket updates re recently filed pleadings (.2).
10/26/18	Nicholas Adzima	0.50	Correspond with K&E team, G. Zamfir and A. Smith re second day hearing and bidding procedures.
10/26/18	Timothy Robert Bow	0.30	Review and revise notice to adjourn.
10/26/18	Chris Koenig	0.40	Review and revise timeline of key dates (.2); correspond with G. Zamfir re same (.2).
10/26/18	Gabriela Eileen Zamfir	1.60	Review, analyze court orders re case deadlines (1.1); correspond with C. Koenig re same (.1); revise work in process tracker re same (.1); coordinate remote hearing access (.2); correspond with K&E team re updated signature block requirements (.1).
10/28/18	Gabriela Eileen Zamfir	0.50	Revise work in process tracker (.2); correspond with C. Koenig, G. Mijares-Shafai, T. Bow, N. Davanipour re same (.1); revise same re comments from C. Koenig, N. Davanipour (.2).
10/29/18	Anthony Abate	0.20	Prepare and distribute daily docket updates re recently filed pleadings.
10/29/18	Nicholas Adzima	0.40	Office conference with K&E team.
10/29/18	Maya Ben Meir	0.20	Participate in telephone conference with K&E team re chapter 11 filing.

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
10/29/18	Timothy Robert Bow	0.30	Prepare for and participate in conference with K&E team re work in process.
10/29/18	Neda Davanipour	0.30	Telephone conference with K&E team re work in process.
10/29/18	Stephen E. Hessler, P.C.	2.50	Conference and correspond with K&E team and Company re next steps.
10/29/18	Chris Koenig	0.30	Office conference with K&E team re status and next steps of various chapter 11 workstreams.
10/29/18	Allison McDonald	0.10	Review and analyze litigation talking points.
10/29/18	Gerardo Mijares-Shafai	0.60	Office conference with T. Bow and C. Koenig re work in process re first day orders and retention matters (.3); review, revise work in process chart (.3).
10/29/18	Orla Patricia O'Callaghan	0.10	Correspond with R. McEntire re discovery collection.
10/29/18	Anna G. Rotman, P.C.	0.70	Correspond with R. McEntire re approaches to discovery.
10/29/18	Gabriela Eileen Zamfir	0.80	Review, revise work in process chart (.5); prepare for and attend work in process meeting (.3).
10/30/18	Nicholas Adzima	0.50	Office conference with K&E team re priority updates (.3); review creditor objections (.2).
10/30/18	Maya Ben Meir	0.50	Participate in telephone conference with K&E team re chapter 11 filing.
10/30/18	Timothy Robert Bow	0.80	Prepare for and participate in conference re work in process with K&E team (.6); telephone conference with A&M team re priority updates (.2).
10/30/18	Neda Davanipour	0.50	Telephone conference with K&E team re work in process.
10/30/18	Julia R. Foster	1.70	Prepare redlines of final orders (1.4); prepare K&E retention order (.3).
10/30/18	Chris Koenig	0.50	Office conference with K&E team re status and next steps of various chapter 11 workstreams.
10/30/18	Gerardo Mijares-Shafai	0.40	Conference with G. Pesce and C. Koenig re chapter 11 work in process.
10/30/18	Gabriela Eileen Zamfir	1.50	Review, revise work in process chart (.3); prepare for and attend work in process meeting (.6); revise work in process chart re G. Pesce instructions (.6).

Legal Services for the Period Ending October 31, 2018

Invoice Number: 1050006769

Westmoreland Coal Company

Matter Number: 42917-55

[Westmoreland Group] Case Admin.

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
10/31/18	Nicholas Adzima	1.60	Implement leader counsel's edits into claims bar date motion and order.
10/31/18	Gabriela Eileen Zamfir	0.60	Review, revise work in process tracker re deadlines from disclosure statement motion, G. Pesce comments.
Total		116.60	

KIRKLAND & ELLIS LLP

AND AFFILIATED PARTNERSHIPS

601 Lexington Avenue
New York, NY 10022

FEIN 36-1326630

December 27, 2018

Westmoreland Coal Company
9540 South Maroon Circle, Suite 300
Englewood, CO 80112

Attn: Michael Hutchinson

Invoice Number: 1050007320

Client Matter: 42917-56

In the Matter of [Westmoreland Group] Corp & Security

For legal services rendered through October 31, 2018
(see attached Description of Legal Services for detail)

\$ 12,722.50

Total legal services rendered

\$ 12,722.50

Legal Services for the Period Ending October 31, 2018

Invoice Number: 1050007320

Westmoreland Coal Company

Matter Number: 42917-56

[Westmoreland Group] Corp & Security

Summary of Hours Billed

<u>Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Michael Fisherman	10.50	1,045.00	10,972.50
Mark Kam	2.00	875.00	1,750.00
TOTALS	12.50		\$ 12,722.50

Legal Services for the Period Ending October 31, 2018

Invoice Number: 1050007320

Westmoreland Coal Company

Matter Number: 42917-56

[Westmoreland Group] Corp & Security

Description of Legal Services

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
10/09/18	Michael Fisherman	10.50	Review and revise initial filing 8-Ks (3.0); attend first day hearings (.6); review and revise NOL Order 8-K (3.5); review and analyze issues re reporting and chapter 11 filing (3.4).
10/10/18	Mark Kam	1.10	Review and analyze to 8-K matters (.7); correspond with K&E team re same (.4).
10/12/18	Mark Kam	0.90	Research debtor in possession financing 8-K filing requirement and precedent.
Total		12.50	

KIRKLAND & ELLIS LLP

AND AFFILIATED PARTNERSHIPS

601 Lexington Avenue
New York, NY 10022

FEIN 36-1326630

December 27, 2018

Westmoreland Coal Company
9540 South Maroon Circle, Suite 300
Englewood, CO 80112

Attn: Michael Hutchinson

Invoice Number: 1050006768

Client Matter: 42917-57

In the Matter of [Westmoreland Group] Cred/Stakeholder

For legal services rendered through October 31, 2018
(see attached Description of Legal Services for detail)

\$ 36,101.00

Total legal services rendered

\$ 36,101.00

Legal Services for the Period Ending October 31, 2018

Invoice Number: 1050006768

Westmoreland Coal Company

Matter Number: 42917-57

[Westmoreland Group] Cred/Stakeholder

Summary of Hours Billed

<u>Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Nicholas Adzima	3.30	575.00	1,897.50
Whitney L. Becker	2.50	1,015.00	2,537.50
Timothy Robert Bow	4.10	950.00	3,895.00
Stephen E. Hessler, P.C.	1.00	1,480.00	1,480.00
Mark Holden	1.90	885.00	1,681.50
Jonathan E. Kidwell	0.80	1,130.00	904.00
Chris Koenig	4.90	950.00	4,655.00
Rebekah Sills McEntire	3.20	850.00	2,720.00
Gerardo Mijares-Shafai	0.20	875.00	175.00
Orla Patricia O'Callaghan	1.10	575.00	632.50
Gregory F. Pesce	4.30	1,045.00	4,493.50
Allyson Smith Weinhouse	14.10	770.00	10,857.00
Gabriela Eileen Zamfir	0.30	575.00	172.50
TOTALS	41.70		\$ 36,101.00

Description of Legal Services

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
10/09/18	Gregory F. Pesce	4.30	conferences with creditors re next steps.
10/10/18	Timothy Robert Bow	1.70	Telephone conference with advisors re priority items (.9); telephone conference with Company re litigation issues (.5); correspond with A&M re vendor agreement (.3).
10/15/18	Chris Koenig	0.50	Telephone conference with G. Pesce, J. Grafton and counsel to governmental units re chapter 11 filing.
10/17/18	Allyson Smith Weinhouse	1.20	Coordinate data room for Creditors' Committee
10/18/18	Timothy Robert Bow	0.50	Prepare for and attend advisor telephone conference.
10/18/18	Jonathan E. Kidwell	0.80	Telephone conference with M. Saretsky re consent agreement and final order (.6); review, revise and correspond with K&E team re same (.2).
10/18/18	Chris Koenig	0.90	Telephone conference with Company and its advisors re status of WLB chapter 11 cases and next steps.
10/18/18	Allyson Smith Weinhouse	0.90	Telephone conference with advisors, Company re case status, next steps.
10/18/18	Allyson Smith Weinhouse	1.20	Coordinate data room for Creditors' Committee
10/22/18	Nicholas Adzima	1.60	Draft and revise claims bar date motion.
10/22/18	Timothy Robert Bow	0.80	Review and revise bar date order.
10/22/18	Allyson Smith Weinhouse	8.20	Draft, revise claims bar date motion (5.2); correspond with T. Bow, G. Pesce, Lindon re same (.8); review and revise same (2.2).
10/23/18	Whitney L. Becker	0.30	Prepare draft protective order for Creditors' Committee access to dataroom.
10/23/18	Allyson Smith Weinhouse	2.60	Revise claims bar date motion (2.1); correspond with T. Bow, G. Pesce re same (.5).
10/24/18	Gerardo Mijares-Shafai	0.20	Telephone conference with equity holders re status of case.
10/25/18	Nicholas Adzima	0.90	Review and analyze document objections to Debtors' motions.

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
10/25/18	Whitney L. Becker	0.70	Revise protective order draft following committee's comments (.5); transmit same to committee's counsel (.2).
10/25/18	Chris Koenig	0.60	Telephone conference with the Company, G. Pesce, Centerview team, A&M team re chapter 11 case updates and next steps.
10/26/18	Nicholas Adzima	0.80	Integrate new objections filed against Debtors' motions into tracking chart.
10/28/18	Chris Koenig	1.00	Telephone conference with G. Pesce and Committee professionals re case milestones (.7); telephone conference with G. Pesce, Centerview and A&M team re case milestones (.3).
10/29/18	Rebekah Sills McEntire	0.80	Office conference with O. O'Callaghan re document collection.
10/29/18	Rebekah Sills McEntire	0.50	Attend telephone conference with M. Slade, A. Rotman, G. Pesce re discovery.
10/30/18	Whitney L. Becker	0.20	Review and analyze budget information requested by Creditors' Committee for confidentiality issues.
10/30/18	Stephen E. Hessler, P.C.	0.50	Conference and correspond with K&E team and Company re next steps.
10/30/18	Rebekah Sills McEntire	0.50	Coordinate with K&E team re discovery issues.
10/30/18	Orla Patricia O'Callaghan	1.10	Prepare search terms for discovery collection (.6); correspond with risk management (.3); correspond with R. McEntire (.1); correspond with A. Rotman and M. Slade (.1).
10/31/18	Whitney L. Becker	1.30	Review and analyze protective order in advance of negotiations with Creditors' Committee counsel (.2); telephone conference with Creditors' Committee counsel re protective order (.7); review and revise protective order per same (.4).
10/31/18	Timothy Robert Bow	1.10	Review and revise bar date order.
10/31/18	Stephen E. Hessler, P.C.	0.50	Conference and correspond with K&E team and Company re next steps.
10/31/18	Mark Holden	1.90	Telephone conferences with R. Sills re status, next steps with Creditors' Committee discovery (.2); review and revise contract with e-discovery vendor (1.2); telephone conference with R. Sills re same and next steps re discovery process (.5).

Legal Services for the Period Ending October 31, 2018

Invoice Number: 1050006768

Westmoreland Coal Company

Matter Number: 42917-57

[Westmoreland Group] Cred/Stakeholder

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
10/31/18	Chris Koenig	1.90	Review and revise trade agreement with Crow Tribe (.9); correspond with G. Pesce and K&E team re same (.3); telephone conference with K&E team, A&M team, Centerview team and first lien professionals re status of chapter 11 cases and next steps (.7).
10/31/18	Rebekah Sills McEntire	1.40	Prepare documents for discovery (.9); correspond with risk management (.2); office conference with M. Holden (.3).
10/31/18	Gabriela Eileen Zamfir	0.30	Telephone conference with C. Koenig re Crow Tribe of Montana agreement (.1); review, revise same (.2).
Total		41.70	

KIRKLAND & ELLIS LLP

AND AFFILIATED PARTNERSHIPS

601 Lexington Avenue
New York, NY 10022

FEIN 36-1326630

December 27, 2018

Westmoreland Coal Company
9540 South Maroon Circle, Suite 300
Englewood, CO 80112

Attn: Michael Hutchinson

Invoice Number: 1050006767

Client Matter: 42917-58

In the Matter of [Westmoreland Group] Employee / Legacy

For legal services rendered through October 31, 2018
(see attached Description of Legal Services for detail)

\$ 165,145.50

Total legal services rendered

\$ 165,145.50

Legal Services for the Period Ending October 31, 2018

Invoice Number: 1050006767

Westmoreland Coal Company

Matter Number: 42917-58

[Westmoreland Group] Employee / Legacy

Summary of Hours Billed

<u>Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Whitney L. Becker	14.60	1,015.00	14,819.00
Jack N. Bernstein	23.50	1,255.00	29,492.50
Timothy Robert Bow	6.20	950.00	5,890.00
Neda Davanipour	11.70	675.00	7,897.50
Julia R. Foster	1.10	250.00	275.00
Allison McDonald	17.70	950.00	16,815.00
Xanath McKeever	36.10	1,085.00	39,168.50
Gerardo Mijares-Shafai	1.00	875.00	875.00
Gregory F. Pesce	6.40	1,045.00	6,688.00
Michael B. Slade	35.00	1,235.00	43,225.00
TOTALS	153.30		\$ 165,145.50

Description of Legal Services

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
10/09/18	Whitney L. Becker	1.40	Correspond re first day hearing developments (.3); review and revise first day papers filed in same (1.1).
10/09/18	Allison McDonald	1.30	Review and analyze previous proposals to UMWA and others (.8); draft chart summarizing same and status and strategy re same (.5).
10/09/18	Michael B. Slade	0.90	Participate in telephone conference with K&E team re labor issues (.3); draft materials re same (.6).
10/10/18	Whitney L. Becker	3.50	Conference with M. Slade and A. McDonald re 1113/1114 proposals and next steps (.7); review and analyze CBAs in file and correspond re updated versions of same (.2); review and analyze 1113 and 1114 motion precedent (2.6).
10/10/18	Jack N. Bernstein	4.00	Review and analyze collective bargaining agreements and related legacy liability issues (2.0); draft correspondence re same (1.0); participate in telephone conferences re same (1.0).
10/10/18	Allison McDonald	0.90	Office conference with M. Slade and W. Becker re case management and strategy (.4); follow up conference with W. Becker re same (.1); prepare materials for outlining 1114 and 1113 motion (.1); correspond with W. Becker re same (.1); telephone conference with W. Becker re same (.1); review and analyze correspondence re media inquires and issues re same (.1).
10/10/18	Gerardo Mijares-Shafai	0.90	Review and revise employee letter and press release (.6); correspond with Prosek re same (.2); correspond with G. Pesce re same (.1).
10/10/18	Gregory F. Pesce	1.10	Conferences with creditor group re next steps and labor milestones.

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
10/10/18	Michael B. Slade	2.60	Participate in office conference with K&E team re labor matters and review and analyze same (1.4); participate in telephone conference with Company advisors re same (.6); correspond with Company advisors re labor data (.6).
10/11/18	Whitney L. Becker	1.90	Review and analyze additional precedent (Walter, Patriot) related to 1113 and 1114 motions in coal industry context.
10/11/18	Whitney L. Becker	1.60	Correspond with WMLP advisors re labor issues (.2); correspond with Company advisors (.1); review and analyze collective bargaining agreements' analysis for key provisions related to 1113/1114 proposals (.8); correspond with A. McDonald re provisions in the collective bargaining agreements (.2); review and revise proposals of the United Mine Workers of America and provide comments on same to M. Slade (.3).
10/11/18	Jack N. Bernstein	2.00	Review and analyze issues re pension and Employee Retirement Income Security Act of 1974 (1.0); correspond with K&E team re same (.5); participate in telephone conferences with K&E team re same (.5).
10/11/18	Allison McDonald	7.90	Review and analyze CBA agreements and draft summary re key provisions re same (3.9); follow up correspondence with M. Slade re same (.5); review and analyze correspondence re heritage obligations and documents related to same (.1); correspond with M. Slade and W. Becker re same (.2); review and analyze correspondence re dataroom access for Unions (.1); prepare set of key materials re Union obligations, including reviewing and analyzing materials re same (1.8); draft outline re 1113 and 1114 motion (1.3).
10/11/18	Gregory F. Pesce	3.40	Conference with client re severance issue (.6); review and analyze labor proposals (1.1); review and revise materials re same (1.7).
10/11/18	Gregory F. Pesce	0.80	Review issues re labor.
10/11/18	Michael B. Slade	3.20	Review and analyze materials re labor issues (1.3); draft labor correspondence (1.9).
10/12/18	Whitney L. Becker	0.20	Correspond with J. Bernstein re benefits.

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
10/12/18	Jack N. Bernstein	3.00	Review and analyze retiree welfare, pension and employee matters (2.5); draft correspondence re same (.5).
10/12/18	Timothy Robert Bow	0.30	Participate in telephone conference with K&E team and A&M re pension issues.
10/12/18	Gregory F. Pesce	1.10	Conferences with creditor group re next steps and labor milestones.
10/12/18	Michael B. Slade	3.20	Participate in telephone conference with lenders counsel re labor matters and correspond re same (1.0); review and revise labor documents (2.2).
10/14/18	Allison McDonald	3.90	Draft outline re 1113 and 1114 motion.
10/15/18	Jack N. Bernstein	3.00	Review and analyze employee issues (2.0); correspond with K&E team re same (.5); participate in telephone conferences with K&E team re same (.5).
10/16/18	Jack N. Bernstein	4.00	Review and analyze pension and employee issues (2.0); correspond with K&E team re same (1.0); participate in telephone conferences with K&E team re same (1.0).
10/16/18	Timothy Robert Bow	0.80	Participate in telephone conference with G. Pesce re employee compensation issues (.6); review and analyze same (.2).
10/17/18	Timothy Robert Bow	3.20	Draft employee compensation deck (2.3); participate in telephone conference with Company re employee compensation matters (.9).
10/17/18	Michael B. Slade	3.60	Participate in telephone conference with working group re San Juan (.5); participate in telephone conference with advisors re same (.5); participate in telephone conference re WTW re KERP issues (.5); participate in telephone conference Jones Day re same (.6); review materials and edit proposals (1.5).
10/18/18	Jack N. Bernstein	3.00	Review and analyze the Collective Bargaining Agreements and related employee issues (2.0); correspond with K&E team re same (.5); participate in telephone conferences with K&E team re same (.5).
10/18/18	Michael B. Slade	4.10	Participate in telephone conference with working group re Kemmerer (1.9); participate in telephone conference with opposing counsel and edit documents re same (2.2).

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
10/19/18	Jack N. Bernstein	2.00	Review and Analyze employee issues (1.0); correspond with K&E team re same (.5); participate in telephone conferences with K&E team re same (.5).
10/19/18	Michael B. Slade	2.80	Participate in telephone conferences re UMWA (1.6); review and revise letters re same (1.2) .
10/20/18	Timothy Robert Bow	0.80	Review and revise employee compensation deck.
10/20/18	Michael B. Slade	1.20	Correspond with working group re UMWA offer (.2); review and analyze materials re same (1.0).
10/21/18	Timothy Robert Bow	0.50	Review and revise employee compensation deck.
10/22/18	Whitney L. Becker	0.50	Review and analyze prior declarations in support of 1113/1114 motions in preparation to support WLB in same.
10/22/18	Jack N. Bernstein	2.50	Review and analyze employee and employee benefits issues (1.5); correspond with K&E team re same (.5); participate in telephone conferences with K&E team re same (.5).
10/22/18	Michael B. Slade	2.70	Participate in telephone conferences with MLP lenders, client, colleagues re UMWA proposal (1.9); review and revise same (.8).
10/23/18	Whitney L. Becker	1.40	Participate in office conference with M. Slade and A. McDonald re 1113/1114 motion outline, protective order, updates on bid procedures and declaration preparation (.9); draft declaration for 1113/1114 motion (.5).
10/23/18	Allison McDonald	2.10	Participate in telephone conference with M. Slade and W. Becker re 1113 and 1114 strategy issues (.9); participate in telephone conference with W. Becker re same (.1); draft template re declarations (.4); correspond with L. Salazar re instructions re same (.2); review and revise union protective order (.5).
10/23/18	Michael B. Slade	1.80	Participate in telephone conference with W. Becker and A. McDonald re 1113/1114 matter (.9); review and analyze outline re same (.2); review and revise labor proposal (.7).

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
10/24/18	Michael B. Slade	3.40	Participate in a telephone conference with Centerview re labor matters and review materials re same (1.0); participate in telephone conference with Lazard and follow-up re same (.8); participate in telephone conference with A&M and review materials re same (.7); review and revise talking points re same (.3); correspond with same re labor issues (.6).
10/25/18	Xanath McKeever	0.50	Review and analyze and talking points of Coal Act Funds' complaint.
10/25/18	Xanath McKeever	1.50	Review and analyze complaint for declaratory relief and related pleadings filed by Coal Act Funds.
10/25/18	Xanath McKeever	4.00	Review and analyze pleadings from re Walter Energy bankruptcy proceedings related to termination or modification of retiree benefit obligations.
10/25/18	Michael B. Slade	0.50	Participate in telephone conference with Kramer team re labor matters.
10/26/18	Xanath McKeever	4.50	Review and analyze Coal Act obligations.
10/26/18	Xanath McKeever	2.00	Review and analyze grounds for motion to dismiss complaint for declaratory judgment.
10/26/18	Michael B. Slade	0.80	Correspond and participate in telephone conference with K&E team re status of labor negotiations.
10/27/18	Timothy Robert Bow	0.30	Correspond and participate in telephone conference with A&M re employee wages inquiry.
10/28/18	Timothy Robert Bow	0.30	Review and revise employee compensation deck.
10/29/18	Xanath McKeever	3.00	Draft outline for motion for judgment on pleadings challenging Coal Act Fund's complaint for declaratory judgment.
10/29/18	Xanath McKeever	3.00	Review and analyze case authorities re Coal Act.
10/29/18	Michael B. Slade	1.30	Participate in telephone conference with G. Pesce and A. Rotman re discovery (.5); revise protective order (.8).
10/30/18	Whitney L. Becker	2.50	Draft declaration in support of 1113/1114 motion (2.0); review and revise protective order draft for unions and correspond re same (.5).

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
10/30/18	Neda Davanipour	6.10	Review and analyze precedent re KERP motion (2.4); draft KERP motion and declaration re same (3.7).
10/30/18	Julia R. Foster	1.10	Prepare and draft KERP motion for attorney review.
10/30/18	Allison McDonald	0.10	Correspond with M. Slade and W. Becker re 1113 and 1114 motions strategies.
10/30/18	Xanath McKeever	4.20	Review and analyze Coal Act retiree benefits.
10/30/18	Xanath McKeever	5.30	Draft motion for judgment on the pleadings against Coal Act Funds' complaint for declaratory relief.
10/30/18	Michael B. Slade	1.50	Correspond with K&E team re Non-Disclosure Agreement and revise same (.8); correspond with K&E team re labor discussions (.7).
10/31/18	Whitney L. Becker	1.60	Correspond with Creditors' Committee counsel re protective order (.2); correspond with Coal Act Fund counsel re retiree committee (.1); participate in advisors telephone conference with lenders re same (.7); telephone conference with Coal Fund Act counsel re stipulation and retiree committee motion (.4); prepare for same (.2).
10/31/18	Neda Davanipour	5.60	Review and analyze precedent key employee retention programs (1.3); review and analyze relevant information re same (.5); draft same (3.5); correspond with K&E team re same (.3).
10/31/18	Allison McDonald	0.50	Review and analyze documents re union negotiations and draft summary re same.
10/31/18	Allison McDonald	1.00	Telephone conference with K&E, A&M, FTI and Kramer Levin teams re case management and strategy (.7); telephone conference with K&E team and Coal Act Funds counsel re adversary proceeding and motion to appoint committee (.2); review and analyze correspondence from G. Pesce, M. Slade and W. Becker re protective order and scheduling (.1).
10/31/18	Xanath McKeever	8.10	Draft motion for judgment on pleadings against Coal Act Funds' complaint for declaratory relief.

Legal Services for the Period Ending October 31, 2018

Invoice Number: 1050006767

Westmoreland Coal Company

Matter Number: 42917-58

[Westmoreland Group] Employee / Legacy

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
10/31/18	Gerardo Mijares-Shafai	0.10	Participate in office conference with G. Pesce re key employment incentive program and KERP motions.
10/31/18	Michael B. Slade	1.40	Correspond with K&E team re labor issues.
Total		153.30	

KIRKLAND & ELLIS LLP

AND AFFILIATED PARTNERSHIPS

601 Lexington Avenue
New York, NY 10022

FEIN 36-1326630

December 27, 2018

Westmoreland Coal Company
9540 South Maroon Circle, Suite 300
Englewood, CO 80112

Attn: Michael Hutchinson

Invoice Number: 1050006766

Client Matter: 42917-59

In the Matter of [Westmoreland Group] Hearings

For legal services rendered through October 31, 2018
(see attached Description of Legal Services for detail)

\$ 3,087.50

Total legal services rendered

\$ 3,087.50

Legal Services for the Period Ending October 31, 2018

Invoice Number: 1050006766

Westmoreland Coal Company

Matter Number: 42917-59

[Westmoreland Group] Hearings

Summary of Hours Billed

<u>Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Michael B. Slade	2.50	1,235.00	3,087.50
TOTALS	2.50		\$ 3,087.50

Legal Services for the Period Ending October 31, 2018

Invoice Number: 1050006766

Westmoreland Coal Company

Matter Number: 42917-59

[Westmoreland Group] Hearings

Description of Legal Services

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
10/09/18	Michael B. Slade	2.50	Attend first day hearing.
Total		2.50	

KIRKLAND & ELLIS LLP

AND AFFILIATED PARTNERSHIPS

601 Lexington Avenue
New York, NY 10022

FEIN 36-1326630

December 27, 2018

Westmoreland Coal Company
9540 South Maroon Circle, Suite 300
Englewood, CO 80112

Attn: Michael Hutchinson

Invoice Number: 1050006765

Client Matter: 42917-60

In the Matter of [Westmoreland Group] Non-Working Travel

For legal services rendered through October 31, 2018
(see attached Description of Legal Services for detail)

\$ 9,534.00

Total legal services rendered

\$ 9,534.00

Legal Services for the Period Ending October 31, 2018

Invoice Number: 1050006765

Westmoreland Coal Company

Matter Number: 42917-60

[Westmoreland Group] Non-Working Travel

Summary of Hours Billed

<u>Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Nicholas Adzima	3.20	575.00	1,840.00
Maya Ben Meir	2.50	575.00	1,437.50
Neda Davanipour	3.00	675.00	2,025.00
Julia R. Foster	3.40	250.00	850.00
Stephen E. Hessler, P.C.	1.20	1,480.00	1,776.00
Michael B. Slade	1.30	1,235.00	1,605.50
TOTALS	14.60		\$ 9,534.00

Description of Legal Services

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
10/09/18	Nicholas Adzima	2.40	Travel from Chicago, IL to New York, NY for chapter 11 filing (billed at half time).
10/09/18	Maya Ben Meir	2.50	Travel from Chicago, IL to New York, NY (billed at half time).
10/09/18	Julia R. Foster	3.40	Travel from Houston, TX to Chicago, IL (billed at half time).
10/09/18	Michael B. Slade	1.30	Travel from Houston, TX to Chicago, IL (billed at half time).
10/10/18	Nicholas Adzima	0.80	Travel from Chicago, IL to New York, NY for chapter 11 filing (billed at half time).
10/10/18	Neda Davanipour	3.00	Travel from Chicago, IL to New York, NY (billed at half time).
10/10/18	Stephen E. Hessler, P.C.	1.20	Travel from Houston, TX to New York, NY (billed at half time).
Total		14.60	

KIRKLAND & ELLIS LLP

AND AFFILIATED PARTNERSHIPS

601 Lexington Avenue
New York, NY 10022

FEIN 36-1326630

December 27, 2018

Westmoreland Coal Company
9540 South Maroon Circle, Suite 300
Englewood, CO 80112

Attn: Michael Hutchinson

Invoice Number: 1050006764

Client Matter: 42917-61

In the Matter of [Westmoreland Group] Retention Fee/K&E

For legal services rendered through October 31, 2018
(see attached Description of Legal Services for detail)

\$ 45,800.00

Total legal services rendered

\$ 45,800.00

Legal Services for the Period Ending October 31, 2018

Invoice Number: 1050006764

Westmoreland Coal Company

Matter Number: 42917-61

[Westmoreland Group] Retention Fee/K&E

Summary of Hours Billed

<u>Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Anthony Abate	0.20	310.00	62.00
Nicholas Adzima	6.20	575.00	3,565.00
Maya Ben Meir	16.80	575.00	9,660.00
Timothy Robert Bow	5.70	950.00	5,415.00
Michael Y. Chan	22.50	220.00	4,950.00
Julia R. Foster	0.90	250.00	225.00
Susan D. Golden	2.00	1,045.00	2,090.00
Gerardo Mijares-Shafai	18.40	875.00	16,100.00
Eric Nyberg	5.00	245.00	1,225.00
Gregory F. Pesce	2.40	1,045.00	2,508.00
TOTALS	80.10		\$ 45,800.00

Description of Legal Services

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
10/09/18	Nicholas Adzima	1.50	Conflicts Check investigating conflicts with Client.
10/09/18	Maya Ben Meir	1.50	Prepare Conflict table.
10/09/18	Michael Y. Chan	2.00	Conduct organization and review of disclosures relating to creditors/entities.
10/09/18	Michael Y. Chan	7.00	Review and analyze supplemental disclosures re creditors/entities.
10/09/18	Gerardo Mijares-Shafai	2.70	Draft K&E retention application (2.2); conference with M. Ben-Meir and N. Adzima re conflicts review (.5).
10/10/18	Nicholas Adzima	2.30	Review and analyze conflicts of interest check.
10/10/18	Maya Ben Meir	4.60	Conduct conflict check (3.9); telephone conference with K&E team re same (.7).
10/10/18	Timothy Robert Bow	0.30	Correspond with PWC re retention application (.1); review and analyze precedent re same (.2).
10/10/18	Michael Y. Chan	1.50	Review correspondence re conflict issues.
10/10/18	Michael Y. Chan	2.50	Conduct organization and review of disclosures relating to creditors/entities.
10/10/18	Michael Y. Chan	4.00	Draft schedules 1 & 2 for declaration.
10/11/18	Nicholas Adzima	0.30	Conference with K&E team G. Mijares-Shafai and M. Ben Meir re conflicts report check.
10/11/18	Maya Ben Meir	3.90	Conduct conflict check.
10/11/18	Susan D. Golden	1.10	Review K&E retention application (1.0); correspond with G. Mijares-Shafai re comments to same (.1).
10/11/18	Gerardo Mijares-Shafai	0.80	Telephone conference with N. Adzima re conflicts searches (.1); telephone conference with M. Ben-Meir re same (.2); review, summarize conflicts reports (.2); telephone conference with M. Ben-Meir and N. Adzima re same (.3).
10/12/18	Nicholas Adzima	2.10	Conduct Conflicts Report and verify information (1.2); conference with K&E team re same (.9).

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
10/12/18	Maya Ben Meir	4.70	Conduct conflict check (3.9); correspond with K&E team re same (.8).
10/12/18	Julia R. Foster	0.30	Research precedent re K&E retention application.
10/12/18	Gerardo Mijares-Shafai	1.30	Revise K&E retention application.
10/13/18	Michael Y. Chan	0.50	Review and analyze conflict's correspondence.
10/15/18	Julia R. Foster	0.60	Review and revise K&E retention application.
10/15/18	Gerardo Mijares-Shafai	4.10	Review, analyze G. Pesce comments re K&E retention application (.2); correspond with K&E teams re same (.2); correspond with PwC counsel and Centerview re application matters (.1); review and revise K&E retention application (3.5); correspond with K&E team re same (.1).
10/16/18	Maya Ben Meir	1.10	Review and revise billing protocol memorandum and verify matter number.
10/16/18	Timothy Robert Bow	1.40	Conference with M. Ben Meir re billing memorandum (.2); review and revise budget and staffing memorandum (1.2).
10/16/18	Michael Y. Chan	1.50	Revise schedule 1 for K&E retention declaration.
10/16/18	Gerardo Mijares-Shafai	2.40	Review and revise K&E retention application (2.0); correspond with K&E team re contacting attorneys re specific disclosures (.2); conference with G. Pesce re same (.2).
10/16/18	Eric Nyberg	2.50	Draft and revise conflicts correspondence.
10/17/18	Michael Y. Chan	2.50	Conduct organization and preparation of parties for conflicts searching for creditors/entities (1.0); conduct parent company research for creditors/entities (.7); conduct analysis for disclosure of creditors/entities (.3); revise schedules 1 & 2 for K&E retention declaration (.5).
10/17/18	Susan D. Golden	0.50	Review and revise K&E team retention application (.4); correspond with A. Yenamandra and G. Majires-Shafai re comments to same (.1).

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
10/17/18	Gerardo Mijares-Shafai	1.20	Review and revise K&E retention application (.7); correspond with A. Yenamandra and S. Golden re same (.2); correspond with K&E team re revised schedules for same (.1); correspond with K&E team re specific disclosures for certain disclosed entities (.2).
10/17/18	Eric Nyberg	2.50	Draft and review conflicts correspondence.
10/18/18	Timothy Robert Bow	1.70	Review and revise retention application (.5); review and revise OCP motion, interim compensation motion (1.2).
10/18/18	Michael Y. Chan	1.00	Review conflicts correspondence.
10/18/18	Gerardo Mijares-Shafai	3.30	Correspond with K&E team re updated retention schedules (.2); revise retention application (2.9); correspond with G. Pesce and C. Husnick re same (.2).
10/18/18	Gregory F. Pesce	1.20	Review and revise retention application.
10/19/18	Maya Ben Meir	1.00	Revie and revise billing protocol memorandum.
10/19/18	Timothy Robert Bow	1.40	Review and revise B&S memo (1.2); telephone conference with G. Pesce and G. Shafai re retention application (.2).
10/19/18	Gerardo Mijares-Shafai	0.90	Correspond with G. Pesce re C. Husnick revisions to retention application (.1); revise same (.8).
10/19/18	Gregory F. Pesce	1.20	Review and revise retention application.
10/22/18	Timothy Robert Bow	0.90	Review and revise budget and staffing memorandum.
10/29/18	Anthony Abate	0.20	Prepare template supplemental K&E retention application.
10/29/18	Gerardo Mijares-Shafai	1.30	Correspond and conference with M. Foradas re certain entities listed on K&E interested parties conflicts list (.2); telephone conference with McKinsey re same (.3); review, research affiliate entities for same (.2); review, analyze supplemental declaration precedent(.5); correspond with K&E team re same (.1).
10/30/18	Susan D. Golden	0.40	Correspond with G. Pesce and A. Yenamandra re UST comments to K&E retention.

Legal Services for the Period Ending October 31, 2018

Invoice Number: 1050006764

Westmoreland Coal Company

Matter Number: 42917-61

[Westmoreland Group] Retention Fee/K&E

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
10/30/18	Gerardo Mijares-Shafai	0.40	Revise K&E retention application order with comments from U.S. Trustee.
Total		80.10	

KIRKLAND & ELLIS LLP

AND AFFILIATED PARTNERSHIPS

601 Lexington Avenue
New York, NY 10022

FEIN 36-1326630

December 27, 2018

Westmoreland Coal Company
9540 South Maroon Circle, Suite 300
Englewood, CO 80112

Attn: Michael Hutchinson

Invoice Number: 1050006763

Client Matter: 42917-62

In the Matter of [Westmoreland Group] Retention Non-K&E

For legal services rendered through October 31, 2018
(see attached Description of Legal Services for detail)

\$ 81,528.00

Total legal services rendered

\$ 81,528.00

Legal Services for the Period Ending October 31, 2018

Invoice Number: 1050006763

Westmoreland Coal Company

Matter Number: 42917-62

[Westmoreland Group] Retention Non-K&E

Summary of Hours Billed

<u>Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Anthony Abate	0.40	310.00	124.00
Nicholas Adzima	22.20	575.00	12,765.00
Maya Ben Meir	34.50	575.00	19,837.50
Timothy Robert Bow	9.70	950.00	9,215.00
Neda Davanipour	2.10	675.00	1,417.50
Julia R. Foster	1.30	250.00	325.00
Susan D. Golden	7.70	1,045.00	8,046.50
Gerardo Mijares-Shafai	6.30	875.00	5,512.50
Robert Orren	1.70	380.00	646.00
Allyson Smith Weinhouse	30.70	770.00	23,639.00
TOTALS	116.60		\$ 81,528.00

Description of Legal Services

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
10/09/18	Gerardo Mijares-Shafai	0.60	Telephone conference with Venable team re retention applications (.3); conference with K&E team re same (.3).
10/10/18	Susan D. Golden	1.50	Review and revise Centerview e retention application and proposed order (1.0); correspond with N. Davanipour re comments to same (.5).
10/10/18	Gerardo Mijares-Shafai	3.90	Revise K&E retention application (2.4); correspond with S. Golden and A. Yenamandra re same (.1); review, analyze conflicts entries for same (.9); review, analyze motion approving ordinary course professionals (.4); correspond with N. Adzima re same (.1).
10/10/18	Robert Orren	0.30	Distribute to S. Golden precedent re financial advisor retention order.
10/11/18	Nicholas Adzima	1.10	Review and revise OCP Motion necessary for Second Day Hearing.
10/11/18	Julia R. Foster	0.80	Draft and prepare OCP motion for attorney review.
10/11/18	Susan D. Golden	1.40	Revise Centerview retention application (1.0); compare retention order (.3); correspond with N. Davanipour re same (.1).
10/11/18	Gerardo Mijares-Shafai	0.40	Telephone conference with Jones Day re interested parties list (.2); correspond with A. Yenamandra and S. Golden re same (.1); correspond with same re same (.1).
10/12/18	Maya Ben Meir	2.00	Review and revise E&Y retention application.
10/12/18	Gerardo Mijares-Shafai	0.10	Correspond with N. Adzima re drafting of ordinary course professionals motion.
10/15/18	Nicholas Adzima	0.30	Draft PwC retention application.
10/15/18	Maya Ben Meir	5.70	Review and revise E&Y Retention Application (2.5); review and revise Interim Compensation Motion (3.2).
10/15/18	Timothy Robert Bow	0.90	Review and revise ICP, OCP motions.
10/15/18	Julia R. Foster	0.50	Research precedent re A&M financial advisor retention applications.
10/15/18	Gerardo Mijares-Shafai	0.20	Telephone conference with N. Adzima re PWC application.

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
10/16/18	Gerardo Mijares-Shafai	0.50	Telephone conference with J. Preis re advisor retention schedules (.2); correspond with J. Preis re same (.3).
10/17/18	Anthony Abate	0.40	Draft template PwC retention application.
10/17/18	Nicholas Adzima	0.40	Draft Deloitte Retention Letter in anticipation of retention filing.
10/17/18	Nicholas Adzima	0.30	Correspond with A&M re retention application.
10/17/18	Nicholas Adzima	1.10	Review and revise OCP Motion.
10/17/18	Nicholas Adzima	0.90	Review and revise OCP Motion (.8); participate in telephone conference with T. Bow re same (.1).
10/17/18	Nicholas Adzima	2.10	Draft PWC Retention Application.
10/17/18	Maya Ben Meir	3.30	Review and revise interim compensation motion (3.0); telephone conference re interim compensation motion (.3).
10/17/18	Timothy Robert Bow	1.60	Review and revise A&M retention application (.8); review and revise OCP motion (.8).
10/17/18	Neda Davanipour	2.10	Correspond with K&E team, S. Golden and Centerview re retention application of same (.1); review and revise same (.1); review docket for prior Centerview retention application (1.8); correspond with S. Golden re same (.1).
10/17/18	Susan D. Golden	1.60	Review A&M retention application (.9); correspon with T. Bow and G. Pesce (.2); review revised retention application (.3); correspond with N. Davanipour re same (.2).
10/18/18	Nicholas Adzima	2.30	Implement changes to ordinary course professionals motion (1.9); conference with A. Smith and T. Bow re same (.4).
10/18/18	Nicholas Adzima	0.40	Conference with R. Esposito re information for OCP motion.
10/18/18	Maya Ben Meir	1.50	Review and revise E&Y retention application.
10/18/18	Timothy Robert Bow	3.10	Review and revise A&M retention applications (.6); review and prepare retention application for filing (2.5).
10/18/18	Susan D. Golden	0.60	Telephone conference with T. Bow re A&M retention app (.2); review redlined application with A&M comments (.2); review final retention application (.2).

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
10/18/18	Robert Orren	1.40	Prepare retention application for filing (.6); revise same (.4); correspond with N. Davanipour re same (.4).
10/18/18	Allyson Smith Weinhouse	2.50	Review, comment on E&Y application (1.1); review, comment on interim comp motion (.8); review, comment on OCP motion (.4); correspond with N. Adzima, A&M re same (.2).
10/18/18	Allyson Smith Weinhouse	6.60	Review, comment on OCP motion (3.4); draft, revise interim comp motion (2.6); correspond with T. Bow, G. Pesce re same (.6).
10/19/18	Nicholas Adzima	0.70	Review and revise ordinary course professionals motion.
10/19/18	Susan D. Golden	0.60	Review proposed interim comp motion and order (.5); correspond with T. Bow, S. Hessler and A. Yenamandra with comments to same (.1).
10/20/18	Allyson Smith Weinhouse	1.20	Review, comment on PwC application.
10/21/18	Nicholas Adzima	1.10	Review and revise PwC retention application.
10/21/18	Maya Ben Meir	1.00	Review and revise E&Y retention application.
10/21/18	Timothy Robert Bow	0.70	Review and revise OCP, ICP motions, orders.
10/21/18	Allyson Smith Weinhouse	0.80	Review, revise OCP and interim compensation motion and prepare for filing.
10/22/18	Nicholas Adzima	1.10	Draft and revise PwC retention application (.8); correspond with T. Bow and A. Smith re same (.3).
10/22/18	Maya Ben Meir	0.50	Review and revise E&Y retention application.
10/22/18	Allyson Smith Weinhouse	2.70	Review, revise OCP, interim compensation motions per creditor comments.
10/23/18	Nicholas Adzima	3.40	Implement edits to PwC retention application (3.1); correspond with T. Bow and A. Smith re same (.3).
10/23/18	Maya Ben Meir	6.00	Review and revise E&Y retention application (3.0); further revise E&Y retention application per A. Smith comments (3.0).
10/23/18	Timothy Robert Bow	0.90	Correspond with K&E team re E&Y retention (.3); review and revise E&Y, PwC retention applications (.6).
10/23/18	Susan D. Golden	0.80	Review EY engagement letter (.5); review revised McKinsey retention application (.3).

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
10/23/18	Allyson Smith Weinhouse	6.20	Review, revise PwC application (2.3); correspond with PwC, N. Adzima re same (1.0); review, revise E&Y application (2.2); correspond with K&E team re same (.7).
10/24/18	Nicholas Adzima	2.10	Draft and implement S. Golden's edits to PwC retention application.
10/24/18	Maya Ben Meir	7.00	Review and revise EY application (4.0); review and revise E&Y retention declaration (3.0).
10/24/18	Allyson Smith Weinhouse	4.20	Review, revise on E&Y application (2.1); correspond with M. Ben Meir re same (.3); review, comment on PwC application (1.4); correspond with N. Adzima re same (.4).
10/25/18	Maya Ben Meir	0.50	Incorporate comments on E&Y retention application.
10/25/18	Gerardo Mijares-Shafai	0.20	Telephone conference with Deloitte counsel re interested parties list.
10/26/18	Maya Ben Meir	4.00	Review and revise E&Y retention application (3.4); review and revise final version of E&Y retention application, order and declaration before filing (.6).
10/26/18	Allyson Smith Weinhouse	5.90	Correspond with PwC, N. Adzima re PwC application (1.8); review, revise E&Y application (2.2); correspond with K&E team re same (.7); prepare E&Y for filing (1.2).
10/26/18	Allyson Smith Weinhouse	0.60	Revise OCP motion (.3); revise interim compensation motion (.3).
10/27/18	Nicholas Adzima	1.10	Review and revise E&Y retention application.
10/27/18	Maya Ben Meir	1.00	Review and revise E&Y retention application for filing.
10/27/18	Timothy Robert Bow	0.30	Review, revise E&Y retention application for filing.
10/29/18	Nicholas Adzima	2.90	Review and revise PwC application for filing (2.5); correspond with PwC and A. Smith re same (.4).
10/29/18	Nicholas Adzima	0.20	Correspond with T. Bow re retention applications.
10/29/18	Timothy Robert Bow	0.60	Review and revise OCP order (.5); review, revise interim compensation order (.1).

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
10/29/18	Susan D. Golden	0.40	Review and analyze U.S. Trustee comments to A&M retention application (.2); correspond with G. Pesce, T. Bow and R. Campagna re same (.2).
10/29/18	Susan D. Golden	0.80	Review revised PwC retention application (.3); correspond with G. Pesce and T. Bow re comments to same (.1); review comments from UST to OCP order and correspond with G. Pesce and A. Yenamandra re same (.4).
10/30/18	Timothy Robert Bow	0.90	Conference with A&M, K&E team re OCP order issues (.4); review and revise same (.5).
10/30/18	Gerardo Mijares-Shafai	0.40	Telephone conference with P. Tomasco re Jackson Walker retention and interested parties (.2); telephone conference with McKinsey team re interested parties list (.1); telephone conference with K&E team re same (.1).
10/31/18	Nicholas Adzima	0.70	Review and revise PwC retention for filing.
10/31/18	Maya Ben Meir	2.00	Review and revise retention applications of A&M (1.0); review and revise retention applications (1.0).
10/31/18	Timothy Robert Bow	0.70	Telephone conference with Committee counsel re interim compensation order (.1); review and analyze precedent re same (.2); review and revise same (.2); review and analyze filing draft of PwC retention application (.2).
Total		116.60	

KIRKLAND & ELLIS LLP

AND AFFILIATED PARTNERSHIPS

601 Lexington Avenue
New York, NY 10022

FEIN 36-1326630

December 27, 2018

Westmoreland Coal Company
9540 South Maroon Circle, Suite 300
Englewood, CO 80112

Attn: Michael Hutchinson

Invoice Number: 1050007319

Client Matter: 42917-63

In the Matter of [Westmoreland Group] Tax Issues

For legal services rendered through October 31, 2018
(see attached Description of Legal Services for detail)

\$ 3,471.50

Total legal services rendered

\$ 3,471.50

Legal Services for the Period Ending October 31, 2018

Invoice Number: 1050007319

Westmoreland Coal Company

Matter Number: 42917-63

[Westmoreland Group] Tax Issues

Summary of Hours Billed

<u>Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Michael Fisherman	1.70	1,045.00	1,776.50
Anthony Vincenzo Sexton	1.50	1,130.00	1,695.00
TOTALS	3.20		\$ 3,471.50

Legal Services for the Period Ending October 31, 2018

Invoice Number: 1050007319

Westmoreland Coal Company

Matter Number: 42917-63

[Westmoreland Group] Tax Issues

Description of Legal Services

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
10/10/18	Michael Fisherman	1.70	Review and revise NOL Order 8-K.
10/10/18	Anthony Vincenzo Sexton	0.20	Review and analyze tax modeling issues.
10/16/18	Anthony Vincenzo Sexton	1.30	Correspond with K&E team re ICTC analysis (.2); telephone conference with A&M and K&E team re same (.3); telephone conference with company, K&E team, and A&M re ICTC (.4); review and analyze materials re same (.2); review tax modeling materials (.2).
Total		3.20	

KIRKLAND & ELLIS LLP

AND AFFILIATED PARTNERSHIPS

601 Lexington Avenue
New York, NY 10022

FEIN 36-1326630

December 27, 2018

Westmoreland Coal Company
9540 South Maroon Circle, Suite 300
Englewood, CO 80112

Attn: Michael Hutchinson

Invoice Number: 1050006762

Client Matter: 42917-64

In the Matter of [Westmoreland Group] US Trustee Issue

For legal services rendered through October 31, 2018
(see attached Description of Legal Services for detail)

\$ 4,909.00

Total legal services rendered

\$ 4,909.00

Legal Services for the Period Ending October 31, 2018

Invoice Number: 1050006762

Westmoreland Coal Company

Matter Number: 42917-64

[Westmoreland Group] US Trustee Issue

Summary of Hours Billed

<u>Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Timothy Robert Bow	0.90	950.00	855.00
Neda Davanipour	3.60	675.00	2,430.00
Gerardo Mijares-Shafai	0.80	875.00	700.00
Allyson Smith Weinhouse	1.20	770.00	924.00
TOTALS	6.50		\$ 4,909.00

Description of Legal Services

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
10/09/18	Neda Davanipour	2.90	Attend telephone conference with the U.S. Trustee with KE team (.5); attend first day hearing telephonically (2.4).
10/09/18	Neda Davanipour	0.70	Correspond with K&E team re telephone conference with U.S. Trustee (.7)
10/09/18	Gerardo Mijares-Shafai	0.50	Conference with U.S. Trustee re revisions to pleadings.
10/10/18	Allyson Smith Weinhouse	0.70	Correspond with A&M, local counsel re IDI, MOR, upcoming reporting obligations.
10/16/18	Timothy Robert Bow	0.20	Correspond with A&M, local counsel re IDI.
10/22/18	Allyson Smith Weinhouse	0.50	Correspond with T. Bow, A&M, local counsel re IDI, reporting obligations.
10/23/18	Timothy Robert Bow	0.30	Prepare for and attend IDI.
10/25/18	Gerardo Mijares-Shafai	0.30	Revise creditor communications re notice of creditor meeting.
10/26/18	Timothy Robert Bow	0.40	Correspond with K&E team, local counsel re 341 meeting, scheduling.
Total		6.50	

KIRKLAND & ELLIS LLP

AND AFFILIATED PARTNERSHIPS

601 Lexington Avenue
New York, NY 10022

FEIN 36-1326630

December 27, 2018

Westmoreland Coal Company
9540 South Maroon Circle, Suite 300
Englewood, CO 80112

Attn: Michael Hutchinson

Invoice Number: 1050006760

Client Matter: 42917-67

In the Matter of [Westmoreland Group] Insurance

For legal services rendered through October 31, 2018
(see attached Description of Legal Services for detail)

\$ 34,110.00

Total legal services rendered

\$ 34,110.00

Legal Services for the Period Ending October 31, 2018

Invoice Number: 1050006760

Westmoreland Coal Company

Matter Number: 42917-67

[Westmoreland Group] Insurance

Summary of Hours Billed

<u>Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Timothy Robert Bow	6.80	950.00	6,460.00
Gerardo Mijares-Shafai	31.60	875.00	27,650.00
TOTALS	38.40		\$ 34,110.00

Description of Legal Services

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
10/10/18	Gerardo Mijares-Shafai	0.30	Review, analyze correspondence from ACE surety's counsel re surety bond order (.1); telephone conference re same with same (.2).
10/16/18	Timothy Robert Bow	0.60	Telephone conference with Westmoreland team re surety issues.
10/17/18	Timothy Robert Bow	1.60	Telephone conference re surety issues (.4); conferences with G. Shafai re same (.5); review and analyze insurance comments from Chubb (.2); telephone conference with A&M, K&E team re surety issues (.3); telephone conference with J. Micheletti re surety issues (.2).
10/17/18	Gerardo Mijares-Shafai	5.00	Telephone conference with Argo counsel re surety bond final order (.5); correspond with T. Bow re same (.2); correspond with A&M teams re same (.1); summarize proposed revisions and courses of action re same for G. Pesce (.5); conference with E. Bergman re same (.3); revise surety bond and insurance final orders (1.5); office conference with T. Bow re same (.2); draft Colstrip collateral issuance letter (.5); revise same (.2); telephone conference with Travelers counsel re final order (.8); conference with T. Bow and E. Bergman re same (.2).
10/18/18	Timothy Robert Bow	0.40	Review and revise surety order.
10/18/18	Gerardo Mijares-Shafai	2.20	Revise surety order (.3); conference with Travelers counsel re same (.2); conference with Argo counsel re collateral issuance letter (.3); correspond with Company re same (.1); conference with Zurich counsel re final surety order (.7); conference with First Surety Counsel re final surety order (.3); correspond with surety providers' counsel re updated draft of final surety order (.3).
10/19/18	Timothy Robert Bow	0.70	Review and analyze language, surety order (.4); correspond with K&E team re same (.3).

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
10/19/18	Gerardo Mijares-Shafai	1.80	Correspond with surety counsel re final order (.2); telephone conference with same re same (.2); revise surety order (1.0); telephone conference with Travelers counsel re final order revisions (.4).
10/20/18	Gerardo Mijares-Shafai	1.20	Revise surety bond order (.5); correspond with T. Bow and G. Pesce re same (.2); correspond with surety providers re same (.5).
10/21/18	Gerardo Mijares-Shafai	0.60	Correspond with G. Pesce and T. Bow re revisions to surety bond order and DIP order (.4); revise same (.2).
10/22/18	Gerardo Mijares-Shafai	3.80	Telephone conference with Kramer Levin re revisions to surety order (.4); correspond with same re same (.2); telephone conference with Zurich counsel re revisions to exhibit for same (.2); correspond with all sureties' counsel re surcharge language (.6); telephone conference with First Surety counsel re exhibits to surety order (.4); telephone conference with same re lender revisions to order (.6); conference and correspond with WMLP lenders counsel re revisions to surety bond order(1.1); office conference with G. Pesce re same (.1); correspond with same re same (.2).
10/23/18	Timothy Robert Bow	0.80	Telephone conference with sureties re order language (.3); conference with G. Shafai re same (.5).

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
10/23/18	Gerardo Mijares-Shafai	4.60	Correspond with lenders' counsel re surety order (.2); telephone conference with same re same (1.6); telephone conference with G. Pesce re surety order revisions and discussions between sureties and lenders (.1); draft summary of same for further negotiations (.4); review, analyze documents for same (.5); office conference with G Pesce re same (.2); telephone conference with sureties counsel re revisions to surety order from Kramer group (.2); correspond with draft revisions to DIP order language re same (.2); telephone conference with T. Bow and G. Pesce re revisions to DIP order, cash collateral order and surety bond order (.3); correspond with same re same (.3); revise same (.4); telephone conference with Kramer group re final surety order revisions (.2).
10/24/18	Gerardo Mijares-Shafai	7.30	Review, analyze WMLP and WLB lender group comments to surety bond order (.4); correspond with same re same (.3); telephone conference with counsel to Sureties re same (1.6); revise surety bond language for various first day final orders (3.3); correspond with Department of Justice re same (.3); correspond with Sureties counsel and lenders' counsel re same (.5); telephone conference with Travelers counsel and WLB lenders' counsel re same (.7); further revise same (.2).
10/25/18	Timothy Robert Bow	2.20	Conferences with K&E team re surety issues (.7); review and analyze language re same (.9); correspond and conference with advisors re same (.6).
10/25/18	Gerardo Mijares-Shafai	1.80	Correspond with K&E team re final surety language for first day orders (.3); correspond with lender groups re same (.4); correspond with sureties re same (.4); telephone conference with T. Bow re WMLP lender counsel revisions to surety bond order language (.5); review, analyze same (.2).
10/26/18	Timothy Robert Bow	0.50	Review and analyze surety language (.3); correspond with K&E team re same (.2).

Legal Services for the Period Ending October 31, 2018

Invoice Number: 1050006760

Westmoreland Coal Company

Matter Number: 42917-67

[Westmoreland Group] Insurance

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
10/26/18	Gerardo Mijares-Shafai	0.40	Correspond with T. Bow re surety bond order and language for other final orders (.2); correspond with creditor advisors re same (.1); telephone conference with Kramer Levin team re same (.1).
10/29/18	Gerardo Mijares-Shafai	1.80	Correspond with sureties' counsel re revised surety bond order and surety language for first day pleadings (.4); telephone conference with counsel for Travelers re same (.1); correspond with same re government language for same (.1); conference with T. Bow re same (.1); revise insurance final order (.5); correspond with G. Pesce and T. Bow re surety bond order (.2); correspond with creditors' committee counsel re same (.2); revise same (.2).
10/30/18	Gerardo Mijares-Shafai	0.80	Review, revise first day orders (.2); telephone conference with surety counsel re Muhlenberg bonds and reclamation liabilities (.4); correspond with same re same (.1); telephone conference with C. Koenig re same (.1).
Total		38.40	

KIRKLAND & ELLIS LLP

AND AFFILIATED PARTNERSHIPS

601 Lexington Avenue
New York, NY 10022

FEIN 36-1326630

December 27, 2018

Westmoreland Coal Company
9540 South Maroon Circle, Suite 300
Englewood, CO 80112

Attn: Michael Hutchinson

Invoice Number: 1050006759

Client Matter: 42917-68

In the Matter of [Westmoreland Group] Schedules/SOFA

For legal services rendered through October 31, 2018
(see attached Description of Legal Services for detail)

\$ 58,922.00

Total legal services rendered

\$ 58,922.00

Legal Services for the Period Ending October 31, 2018

Invoice Number: 1050006759

Westmoreland Coal Company

Matter Number: 42917-68

[Westmoreland Group] Schedules/SOFA

Summary of Hours Billed

<u>Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Anthony Abate	0.80	310.00	248.00
Maya Ben Meir	22.50	575.00	12,937.50
Timothy Robert Bow	2.90	950.00	2,755.00
Neda Davanipour	26.00	675.00	17,550.00
James Romain Dolphin III	8.20	770.00	6,314.00
Julia R. Foster	1.50	250.00	375.00
Jonathan E. Kidwell	5.00	1,130.00	5,650.00
Gerardo Mijares-Shafai	1.50	875.00	1,312.50
Michael Saretsky	12.40	950.00	11,780.00
TOTALS	80.80		\$ 58,922.00

Description of Legal Services

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
10/12/18	Michael Saretsky	0.40	Coordinate environmental statement of financial affairs preparation with A&M.
10/15/18	James Romain Dolphin III	0.40	Draft environmental language for SoFAs.
10/15/18	Julia R. Foster	0.60	Prepare and draft global notes for schedules and SoFAs.
10/15/18	Jonathan E. Kidwell	0.30	Manage preparation of environmental SoFA/SOAL responses (.2); correspond with K&E team re same (.1).
10/15/18	Jonathan E. Kidwell	0.30	Correspond with K&E team re environmental comments to SoFA and SoAL responses (.2); correspond with K&E team re same (.1).
10/15/18	Gerardo Mijares-Shafai	0.30	Telephone conference with M. Saretsky and R. Esposito re SoFA environmental disclosures (.2); correspond with same and T. Bow re same (.1).
10/15/18	Michael Saretsky	0.70	Coordinate preparation of environmental statement of financial affairs responses with K&E team and J. Dolphin.
10/16/18	Maya Ben Meir	5.60	Review and revise global notes for SoFAs and schedules (5.2); participate in telephone conference with K&E team, A&M re same (.4).
10/16/18	Timothy Robert Bow	0.40	Telephone conference with K&E team, A&M re SoFA, schedules.
10/16/18	Neda Davanipour	3.40	Office conference with M. Ben Meir re global notes for SoFAs (.3); review and revise global notes and correspond with K&E team re same (2.7); telephone conference with A&M team and K&E team re SoFAs (.4).
10/16/18	James Romain Dolphin III	0.50	Prepare for and participate in telephone conference with M. Saretsky and K&E team re SoFAs.
10/16/18	Gerardo Mijares-Shafai	0.50	Participate in telephone conference with A&M re second day pleadings, orders, schedules, and statements.

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
10/16/18	Michael Saretsky	0.80	Telephone conference with K&E restructuring team and A&M to discuss environmental statements of financial affairs (.5); coordinate preparation of environmental statements of financial affairs with J. Dolphin (.3).
10/17/18	James Romain Dolphin III	2.00	Correspond with J. Kidwell re SoFAs (.2); review environmental diligence for SoFAs (1.8).
10/17/18	Jonathan E. Kidwell	0.30	Manage preparation of environmental SoFA/SOAL responses and correspond with K&E team re same.
10/17/18	Jonathan E. Kidwell	0.30	Correspond with K&E team re environmental comments to SoFA and SoAL responses (.2); correspond with K&E team re same (.1).
10/17/18	Michael Saretsky	1.80	Coordinate preparation of environmental SoFA schedules.
10/18/18	James Romain Dolphin III	0.10	Draft SoFAs.
10/18/18	Michael Saretsky	1.00	Coordinate drafting of environmental SoFAs.
10/19/18	James Romain Dolphin III	2.00	Review environmental diligence for SoFAs.
10/19/18	Jonathan E. Kidwell	0.30	Manage preparation of environmental SoFA/SOAL responses and correspond with K&E team re same.
10/19/18	Jonathan E. Kidwell	0.30	Correspond with K&E team re environmental comments to SoFA and SoAL responses (.2); correspond with K&E team re same (.1).
10/19/18	Michael Saretsky	0.60	Coordinate preparation of environmental SoFA schedules.
10/22/18	Neda Davanipour	0.40	Telephone conference with A&M and K&E team re employee liabilities and global notes (.3); attend telephone conference with K&E team re work in process (.1).
10/22/18	Jonathan E. Kidwell	0.30	Telephone conference with M. Saretsky re preparation of environmental comments to SoFA/SOAL and send and review correspondence re same.
10/22/18	Jonathan E. Kidwell	0.30	Telephone conference with M. Saretsky re environmental comments to SoFA and SoAL (.2); correspond with K&E team re same (.1).
10/22/18	Michael Saretsky	0.40	Coordinate preparation of environmental SoFA schedules.
10/23/18	James Romain Dolphin III	1.30	Draft environmental insert for SoFAs.

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
10/23/18	Jonathan E. Kidwell	0.40	Manage preparation of environmental comments to SoFA/SOAL (.3); review and revise same (.1).
10/23/18	Jonathan E. Kidwell	0.40	Correspond with K&E team re environmental comments to SoFA and SoAL responses (.2); correspond with K&E team re same (.2).
10/23/18	Michael Saretsky	2.20	Prepare updates to draft SoFAs for environmental matters (1.8) and prepare summary of updates for Alvarez & Marsal team (.4).
10/24/18	Maya Ben Meir	1.50	Review and revise global notes for SoFA and schedules
10/24/18	Neda Davanipour	2.20	Review and revise global notes (1.8); correspond with K&E team re same (.4).
10/25/18	Anthony Abate	0.80	Search for and distribute precedent schedules and SoFAs.
10/25/18	Maya Ben Meir	7.30	Review and revise global notes (6.4); office conference with N. Davanipour re same (.9).
10/25/18	Neda Davanipour	3.80	Review statements of financial affairs and schedules (1.1); review and revise global notes re same (1.8); review precedent global notes and attend office conference with M. Ben Meir re same (.9).
10/25/18	Julia R. Foster	0.70	Research precedent re schedules and SoFAs.
10/25/18	Gerardo Mijares-Shafai	0.30	Telephone conference with N. Davanipour re schedules and statements precedent.
10/25/18	Michael Saretsky	0.20	Coordinate preparation of environmental SoFA schedules.
10/26/18	Maya Ben Meir	3.30	Review and revise global notes.
10/26/18	Neda Davanipour	4.70	Review and revise schedules and statements (1.4); review precedent re environmental global notes (1.2); review and revise global notes and correspond with K&E team and A&M re same (2.1).
10/26/18	James Romain Dolphin III	1.00	Prepare for and participate in telephone conference with Westmoreland re SoFAs.
10/26/18	Jonathan E. Kidwell	0.30	Send and review correspondence re preparation of environmental comments to SoFA/SOAL.
10/26/18	Jonathan E. Kidwell	0.30	Correspond with K&E team re environmental comments to SoFA and SoAL.

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
10/26/18	Gerardo Mijares-Shafai	0.40	Review, analyze SOAL/SoFA precedent (.3); correspond with N. Davanipour re same (.1).
10/26/18	Michael Saretsky	1.60	Telephone conference with A&M and Westmoreland team (.8); coordinate updates to environmental SoFAs (.8).
10/27/18	Timothy Robert Bow	0.30	Telephone conference with N. Davanipour, A&M re schedules and statements.
10/27/18	Neda Davanipour	3.60	Telephone conference with T. Bow and A&M re schedules and SoFA (.2); review global notes precedent and review and revise global notes re same (3.4).
10/28/18	Timothy Robert Bow	1.50	Review and revise global notes.
10/28/18	Michael Saretsky	0.20	Prepare updates to draft SoFAs for environmental matters.
10/29/18	Maya Ben Meir	4.80	Research re schedule and statements (3.8); analyze same (1.0).
10/29/18	Neda Davanipour	0.60	Correspond with M. Ben Meir re schedules and SoFAs (.2); review same (.4).
10/29/18	Neda Davanipour	2.90	Review schedules and statements (2.5); correspond with A&M and M. Ben Meir re same (.4).
10/29/18	James Romain Dolphin III	0.40	Draft environmental language for SoFAs.
10/29/18	Jonathan E. Kidwell	0.30	Telephone conference with J. Dolphin and M. Saretsky re preparation of environmental comments to SoFA/SOAL (.2); review correspondence re same (.1).
10/29/18	Jonathan E. Kidwell	0.30	Telephone conference with J. Dolphin and M. Saretsky re environmental comments to SoFA and SoAL (.2); correspond with K&E team re same (.1).
10/29/18	Michael Saretsky	0.90	Prepare comments on Schedule F for environmental matters (.7); discuss environmental SoFAs with J. Dolphin and J. Kidwell (.2).
10/30/18	Timothy Robert Bow	0.60	Review and analyze issues re schedules and statements (.2); conference with R. Esposito re same (.3); review and analyze precedent re schedules (.1).
10/30/18	Neda Davanipour	0.60	Review and analyze precedent SoFA and schedules re certain government contracts (.4); correspond with T. Bow and R. Esposito re same (.2).

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
10/30/18	Neda Davanipour	1.20	Correspond with J. Foster re schedules (.2); correspond with A&M and K&E environmental re same (.2); correspond with T. Bow re same (.2); revise global notes re same (.6).
10/30/18	James Romain Dolphin III	0.50	Draft environmental language for SoFAs.
10/30/18	Julia R. Foster	0.20	Prepare schedules and SoFAs for attorney review.
10/30/18	Jonathan E. Kidwell	0.30	Telephone conference with J. Dolphin re preparation of environmental comments to SoFA/SOAL (.2); review correspondence re same (.1).
10/30/18	Jonathan E. Kidwell	0.30	Telephone conference with J. Dolphin re environmental comments to SoFA and SoAL (.2); correspond with K&E team re same (.1).
10/30/18	Michael Saretsky	1.10	Prepare updated Schedule F and SoFAs for environmental matters.
10/31/18	Timothy Robert Bow	0.10	Correspond with A&M re schedules, statements.
10/31/18	Neda Davanipour	2.60	Correspond with K&E team and A&M re schedules of assets and liabilities and statements of financial affairs (.6); revise global notes re same (2.0).
10/31/18	Michael Saretsky	0.50	Coordinate preparation of environmental SoFAs with K&E team, J. Dolphin and A&M.
Total		80.80	

KIRKLAND & ELLIS LLP

AND AFFILIATED PARTNERSHIPS

601 Lexington Avenue
New York, NY 10022

FEIN 36-1326630

January 9, 2019

Westmoreland Coal Company
9540 South Maroon Circle, Suite 300
Englewood, CO 80112

Attn: Michael Hutchinson

Invoice Number: 1050008266

Client Matter: 42917-11

In the Matter of [WLB] Corporate and Securities Matters

For legal services rendered through November 30, 2018
(see attached Description of Legal Services for detail)

\$ 4,287.50

Total legal services rendered

\$ 4,287.50

Legal Services for the Period Ending November 30, 2018
Westmoreland Coal Company
[WLB] Corporate and Securities Matters

Invoice Number: 1050008266
Matter Number: 42917-11

Summary of Hours Billed

<u>Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Mark Kam	4.90	875.00	4,287.50
TOTALS	5.40		\$ 4,287.50

Legal Services for the Period Ending November 30, 2018
Westmoreland Coal Company
[WLB] Corporate and Securities Matters

Invoice Number: 1050008266
Matter Number: 42917-11

Description of Legal Services

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
11/02/18	Mark Kam	0.50	Review and revise list of necessary de-registrations for WLB.
11/06/18	Mark Kam	4.40	Research SEC rules, releases and other resources re reporting obligations and going dark (3.8); continue summary chart of outstanding registration statements for WLB (.6).
Total		4.90	

KIRKLAND & ELLIS LLP

AND AFFILIATED PARTNERSHIPS

601 Lexington Avenue
New York, NY 10022

FEIN 36-1326630

January 9, 2019

Westmoreland Coal Company
9540 South Maroon Circle, Suite 300
Englewood, CO 80112

Attn: Michael Hutchinson

Invoice Number: 1050008267

Client Matter: 42917-12

In the Matter of [WLB] Creditor and Stakeholder Issues

For legal services rendered through November 30, 2018
(see attached Description of Legal Services for detail)

\$ 70,240.50

Total legal services rendered

\$ 70,240.50

Legal Services for the Period Ending November 30, 2018
 Westmoreland Coal Company
 [WLB] Creditor and Stakeholder Issues

Invoice Number: 1050008267
 Matter Number: 42917-12

Summary of Hours Billed

<u>Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Ryan Besaw	0.90	250.00	225.00
Timothy Robert Bow	5.50	950.00	5,225.00
Mary Kogut Brawley	0.30	1,110.00	333.00
Neda Davanipour	1.50	675.00	1,012.50
Juliesa Edwards	2.20	770.00	1,694.00
Stephen E. Hessler, P.C.	20.50	1,480.00	30,340.00
Chris Koenig	6.00	950.00	5,700.00
Gerardo Mijares-Shafai	0.40	875.00	350.00
Carrie Therese Oppenheim	0.20	410.00	82.00
Gregory F. Pesce	18.10	1,045.00	18,914.50
Edward O. Sassower, P.C.	0.50	1,495.00	747.50
Antonio Soto Jr.	3.70	360.00	1,332.00
Angel Torres	4.70	875.00	4,112.50
Gabriela Eileen Zamfir	0.30	575.00	172.50
TOTALS	64.80		\$ 70,240.50

Legal Services for the Period Ending November 30, 2018
 Westmoreland Coal Company
 [WLB] Creditor and Stakeholder Issues

Invoice Number: 1050008267
 Matter Number: 42917-12

Description of Legal Services

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
11/01/18	Timothy Robert Bow	0.70	Prepare for and attend advisor call with company.
11/01/18	Stephen E. Hessler, P.C.	1.70	Telephone conference and correspond with K&E team and Company re next steps.
11/01/18	Chris Koenig	0.70	Telephone conference with the Company, G. Pesce, Centerview team, A&M team re chapter 11 case updates and next steps.
11/01/18	Gregory F. Pesce	0.60	Conference with Kramer and FTI re next steps.
11/02/18	Neda Davanipour	0.90	Correspond with K&E team re creditor issues and review call log (.7); correspond with N. Adzima re same (.2).
11/02/18	Gregory F. Pesce	0.60	Conference with Kramer and FTI re next steps.
11/05/18	Stephen E. Hessler, P.C.	1.30	Conference and correspond with K&E team and Company re next steps.
11/05/18	Chris Koenig	2.10	Telephone conference with G. Pesce, Centerview, A&M, and the Company re key stakeholder issue (.5); telephone conference re counsel to stakeholder re potential issue (.3); review and revise documents re potential stakeholder issue (.4); review and revise payment agreement authorized by first day orders (.9).
11/07/18	Juliesa Edwards	0.80	Correspond with K&E bankruptcy team re agreement.
11/07/18	Stephen E. Hessler, P.C.	0.30	Conference and correspond with K&E team and Company re next steps.
11/07/18	Angel Torres	1.20	Conference with Company and K&E team re consent (.5); draft correspondence re same (.7).
11/07/18	Gabriela Eileen Zamfir	0.30	Review, revise presentation to send to Company for distribution to stakeholders.
11/08/18	Juliesa Edwards	0.90	Correspond with K&E team and Canadian counsel re side agreement (.4); telephone conference re same with same (.5).

Legal Services for the Period Ending November 30, 2018
 Westmoreland Coal Company
 [WLB] Creditor and Stakeholder Issues

Invoice Number: 1050008267
 Matter Number: 42917-12

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
11/08/18	Chris Koenig	0.80	Telephone conference with Canadian counsel re potential issue with stakeholder (.2); telephone conference with K&E team, A&M, Centerview and the Company re recent stakeholder discussions (.6).
11/08/18	Gregory F. Pesce	0.60	Conference with Kramer and FTI re next steps.
11/09/18	Mary Kogut Brawley	0.30	Review, analyze creditor letter.
11/09/18	Juliesa Edwards	0.50	Correspond with Canadian counsel re agreement (.2); correspond with Company and K&E team re DACA (.3).
11/09/18	Stephen E. Hessler, P.C.	0.50	Telephone conference and correspond with K&E team and Company re next steps.
11/09/18	Chris Koenig	0.80	Telephone conference with K&E team, A&M, Centerview, and Company re surety and licensing obligations (.2); telephone conference with Ad Hoc Group professionals, K&E team, A&M, Centerview and Company re surety and licensing obligations (.6).
11/09/18	Gregory F. Pesce	0.60	Conference with Kramer and FTI re next steps.
11/09/18	Angel Torres	2.50	Review and analyze control agreement (.8); draft summary re lease limitations (.5); draft summary re consent (.6); analyze side agreement re same (.6).
11/11/18	Stephen E. Hessler, P.C.	1.50	Telephone conference and correspond with K&E team and Company re next steps.
11/12/18	Timothy Robert Bow	0.70	Prepare for and attend advisor call.
11/12/18	Stephen E. Hessler, P.C.	1.30	Conference and correspond with K&E team and Company re next steps.
11/12/18	Gregory F. Pesce	1.60	Conferences with Kramer re plan, bidding procedures (.7); correspond with same re same (.9).
11/12/18	Angel Torres	1.00	Correspond with Company re consent (.5); draft summary of issue re execution of consent (.5).
11/13/18	Chris Koenig	0.40	Telephone conference with K&E team, A&M, Centerview, and the Company re document requests (.4).
11/14/18	Stephen E. Hessler, P.C.	1.00	Telephone conference and correspond with K&E team and Company re next steps.

Legal Services for the Period Ending November 30, 2018
 Westmoreland Coal Company
 [WLB] Creditor and Stakeholder Issues

Invoice Number: 1050008267
 Matter Number: 42917-12

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
11/14/18	Gregory F. Pesce	1.10	Conferences with Kramer re plan, bidding procedures.
11/15/18	Ryan Besaw	0.90	Prepare binders re 341 meeting (.4); attend and assist with same (.5).
11/15/18	Gregory F. Pesce	1.20	Conferences with stakeholders re bidding procedures, plan issues.
11/16/18	Timothy Robert Bow	0.50	Prepare for and attend advisor telephone conference with Company.
11/16/18	Chris Koenig	0.20	Telephone conference with the Company, A&M, Centerview re telephone conference with surety company.
11/16/18	Carrie Therese Oppenheim	0.20	Search and distribute precedent re critical trade vendor agreements.
11/19/18	Timothy Robert Bow	0.60	Prepare for and participate in advisor telephone conference.
11/19/18	Stephen E. Hessler, P.C.	0.30	Conference and correspond with K&E team and Company re next steps.
11/19/18	Chris Koenig	0.80	Telephone conference with G. Pesce and Kramer Levin re asset purchase agreement (.8).
11/19/18	Gregory F. Pesce	2.10	Conferences with Kramer and FTI re next steps (1.4); correspond with same re same (.7).
11/19/18	Antonio Soto Jr.	2.70	Review production volumes from vendor Equipment FTP site (.5); QC production volume (.5); setup and enable K&E FTP account for external users (.5); create K&E production distribution folders and granted access for internal/external users (.7); upload certain production volume to the K&E production distribution folders, per R. McEntire (.5).
11/20/18	Gregory F. Pesce	2.10	Conferences with Kramer and FTI re next steps (1.4); correspond with same re same (.7).

Legal Services for the Period Ending November 30, 2018
 Westmoreland Coal Company
 [WLB] Creditor and Stakeholder Issues

Invoice Number: 1050008267
 Matter Number: 42917-12

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
11/20/18	Antonio Soto Jr.	1.00	Setup and enable K&E FTP account for external user L. Gambier, per R. McEntire (.2); telephone conference with V. Hernandez re options for Company to transmit data to K&E team (.2); setup and enable K&E FTP account for external user M. Hoosic (.2); telephone conference with C. Carr (Epiq) re access to the Epiq Westmoreland Relativity database (.2); prepare saved searches for certain productions (.2).
11/21/18	Timothy Robert Bow	0.70	Prepare for and attend advisor telephone conference.
11/21/18	Stephen E. Hessler, P.C.	1.10	Telephone conference and correspond with K&E team and Company re next steps.
11/21/18	Gregory F. Pesce	3.10	Conferences with Kramer and FTI re next steps (2.4); correspond with same re same (.7).
11/22/18	Stephen E. Hessler, P.C.	0.50	Conference and correspond with K&E team and Company re next steps.
11/22/18	Gregory F. Pesce	1.00	Conferences with Kramer and FTI re next steps (.7); correspond with same re same (.3).
11/23/18	Stephen E. Hessler, P.C.	0.50	Telephone conference and correspond with K&E team and Company re next steps.
11/23/18	Gregory F. Pesce	1.10	Conference with Kramer re scheduling issues, disclosure statement objections, and other next steps.
11/24/18	Stephen E. Hessler, P.C.	0.80	Telephone conference and correspond with K&E team and Company re next steps.
11/25/18	Stephen E. Hessler, P.C.	0.50	Telephone conference and correspond with K&E team and Company re next steps.
11/26/18	Timothy Robert Bow	0.70	Prepare for and participate in advisor call with company.
11/26/18	Stephen E. Hessler, P.C.	0.50	Conference and correspond with K&E team and Company re next steps.
11/26/18	Gregory F. Pesce	2.40	Conference re disclosure statement (.6); conference re labor matters (.6); conference re transaction bids (1.2).
11/27/18	Stephen E. Hessler, P.C.	1.80	Conference and correspond with K&E team and Company re next steps.
11/28/18	Timothy Robert Bow	0.50	Prepare for and attend telephone conference with WLB advisors.

Legal Services for the Period Ending November 30, 2018
 Westmoreland Coal Company
 [WLB] Creditor and Stakeholder Issues

Invoice Number: 1050008267
 Matter Number: 42917-12

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
11/28/18	Neda Davanipour	0.30	Correspond with N. Adzima re creditor issues and voice mails received re same.
11/28/18	Stephen E. Hessler, P.C.	1.80	Conference and correspond with K&E team and Company re next steps.
11/28/18	Gerardo Mijares-Shafai	0.20	Telephone conference with the Company and T. Bow re bar date correspondence to the work force.
11/29/18	Timothy Robert Bow	1.10	Prepare for and attend advisor telephone conference.
11/29/18	Neda Davanipour	0.30	Review revise caller log and attend telephone conferences with creditor callers.
11/29/18	Stephen E. Hessler, P.C.	1.80	Telephone conference and correspond with K&E team and Company re next steps.
11/29/18	Stephen E. Hessler, P.C.	0.50	Conference and correspond with K&E team and Company re next steps.
11/30/18	Stephen E. Hessler, P.C.	2.80	Telephone conference and correspond with K&E team and Company re next steps.
11/30/18	Chris Koenig	0.20	Telephone conference with J. Stein and G. Pesce re strategy re potential tax issues for certain stakeholders.
11/30/18	Gerardo Mijares-Shafai	0.20	Correspond with K&E team re prospective DIP lenders re document production.
11/30/18	Edward O. Sassower, P.C.	0.50	Correspond with various parties re strategy and tactics (.2); telephone conference with same re same (.3).
Total		64.80	

KIRKLAND & ELLIS LLP

AND AFFILIATED PARTNERSHIPS

601 Lexington Avenue
New York, NY 10022

FEIN 36-1326630

January 9, 2019

Westmoreland Coal Company
9540 South Maroon Circle, Suite 300
Englewood, CO 80112

Attn: Michael Hutchinson

Invoice Number: 1050008269

Client Matter: 42917-13

In the Matter of [WLB] Cash Collateral, Cash Management, DIP Financing

For legal services rendered through November 30, 2018
(see attached Description of Legal Services for detail)

\$ 38,429.00

Total legal services rendered

\$ 38,429.00

Legal Services for the Period Ending November 30, 2018
 Westmoreland Coal Company
 [WLB] Cash Collateral, Cash Management, DIP Financing

Invoice Number: 1050008269
 Matter Number: 42917-13

Summary of Hours Billed

<u>Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Anthony Abate	0.30	310.00	93.00
Whitney L. Becker	0.30	1,015.00	304.50
Timothy Robert Bow	17.30	950.00	16,435.00
Juliesa Edwards	8.50	770.00	6,545.00
Susan D. Golden	0.50	1,045.00	522.50
Gerardo Mijares-Shafai	0.10	875.00	87.50
Gregory F. Pesce	9.00	1,045.00	9,405.00
Anna G. Rotman, P.C.	0.40	1,235.00	494.00
Angel Torres	2.30	875.00	2,012.50
Gabriela Eileen Zamfir	4.40	575.00	2,530.00
TOTALS	50.10		\$ 38,429.00

Legal Services for the Period Ending November 30, 2018
 Westmoreland Coal Company
 [WLB] Cash Collateral, Cash Management, DIP Financing

Invoice Number: 1050008269
 Matter Number: 42917-13

Description of Legal Services

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
11/01/18	Timothy Robert Bow	1.40	Review and revise DIP insert (.3); telephone conference with J. Sharret re DIP order (.1); review and analyze issues re objections (.8); correspond with advisors, K&E team re same (.2).
11/01/18	Juliesa Edwards	1.50	Close agency transfer (.3); correspond with Company re same (.2); coordinate invoice payment to administrative agents (1.0).
11/01/18	Gerardo Mijares-Shafai	0.10	Revise DIP order with surety language.
11/01/18	Gregory F. Pesce	1.20	Conferences with Kramer re finalizing DIP order.
11/02/18	Timothy Robert Bow	1.10	Prepare for and attend telephone conference re objections (.5); correspond, conferences with taxing authority re objection (.6).
11/02/18	Juliesa Edwards	0.20	Correspond with K&E team re extension of DIP milestones.
11/02/18	Gregory F. Pesce	1.20	Conferences with Kramer re finalizing DIP order.
11/03/18	Juliesa Edwards	0.50	Correspond with Company and administrative agents re payment of invoices.
11/03/18	Gregory F. Pesce	1.20	Conference with Kramer re labor milestone (.8); correspond with same re same (.4).
11/04/18	Juliesa Edwards	0.50	Review, analyze correspondence re payment of administrative agent invoices.
11/04/18	Gregory F. Pesce	1.20	Conference with Kramer re labor milestone (.8); correspond with same re same (.4).
11/05/18	Timothy Robert Bow	2.60	Telephone conference with J. Sharret re DIP issues (.2); correspond with Texas taxing authority, A&M re same (.2); conferences with A&M, company re Coal Strip issues (.4); review and analyze same (.1); conference with J. Sharret re Montana ad valorem taxes (.1); review and revise DIP reply (.9); telephone conference with K&E team re second day hearing preparation and DIP issues (.5); telephone conference with T. LeDay re DIP issues (.2).

Legal Services for the Period Ending November 30, 2018
 Westmoreland Coal Company
 [WLB] Cash Collateral, Cash Management, DIP Financing

Invoice Number: 1050008269
 Matter Number: 42917-13

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
11/05/18	Juliesa Edwards	0.80	Correspond with Canadian counsel re PPSA filings (.6); review, analyze other perfection documents (.2).
11/05/18	Juliesa Edwards	0.20	Coordinate payment of invoices with Company and administrative agent.
11/06/18	Timothy Robert Bow	0.70	Correspond with T. LeDay, A&M re taxing authority objection to DIP (.2); telephone conference with J. Sharret re Puget objection (.5).
11/06/18	Juliesa Edwards	1.50	Correspond with K&E team and Kramer Levin team re extension of DIP milestones (.7); review and analyze consent (.4); correspond with Canadian counsel re PPSA (.4).
11/06/18	Gregory F. Pesce	0.90	Conference with creditor advisers re DIP milestones.
11/07/18	Timothy Robert Bow	2.60	Telephone conference with O. Haker, J. Sharret re DIP objection (1.2); correspond, conference with A&M, J. Sharret re same (.4); review and analyze contracts re same (.6); review and revise DIP reply (.4).
11/07/18	Gregory F. Pesce	0.90	Conference with creditor advisers re DIP milestones.
11/07/18	Angel Torres	0.80	Correspond with K&E team re collateral package under bridge facility.
11/07/18	Gabriela Eileen Zamfir	2.20	Research re milestone precedent (1.3); research re DIP issues (.9).
11/08/18	Timothy Robert Bow	4.10	Review and revise omnibus reply (3.8); correspond with O. Haker, advisors, K&E team re same (.3).
11/08/18	Juliesa Edwards	2.60	Telephone conference re DACAs and other outstanding DIP facility and term facility items with K&E team (.5); review and analyze DIP credit agreement provisions (1.3); correspond with K&E team and Kramer Levin team re DACA (.4); correspond re same re extension of DIP milestones (.4).
11/08/18	Gregory F. Pesce	1.20	Conferences with Kramer re finalizing DIP order.
11/08/18	Anna G. Rotman, P.C.	0.40	Correspond with G. Pesce re second day hearing strategy re objections to financing motions (.2); correspond with G. Pesce re same (.2).

Legal Services for the Period Ending November 30, 2018
 Westmoreland Coal Company
 [WLB] Cash Collateral, Cash Management, DIP Financing

Invoice Number: 1050008269
 Matter Number: 42917-13

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
11/08/18	Gabriela Eileen Zamfir	0.30	Draft citations for DIP reply.
11/09/18	Gregory F. Pesce	1.20	Conferences with Kramer re finalizing DIP order.
11/11/18	Timothy Robert Bow	2.40	Review and revise omnibus reply (1.8); correspond, conferences with K&E team re same (.6).
11/11/18	Gabriela Eileen Zamfir	1.30	Review, revise omnibus reply to second-day objections.
11/12/18	Whitney L. Becker	0.30	Review draft omnibus reply in anticipation of second day hearing.
11/12/18	Juliesa Edwards	0.70	Correspond with Company and K&E team re payment of invoices for administrative agent (.5); review, analyze correspondence re same (.2).
11/12/18	Gabriela Eileen Zamfir	0.60	Research restructuring support agreement precedent re labor milestones (.3); revise omnibus reply (.1); correspond with K&E team re draft omnibus reply (.2).
11/13/18	Timothy Robert Bow	0.40	Review and revise DIP order (.3); correspond with J. Sharret re same (.1).
11/14/18	Anthony Abate	0.30	Draft and revise notice of filing of revised proposed final WLB DIP order.
11/20/18	Timothy Robert Bow	0.20	Telephone conference with D. Lipke re cash management.
11/27/18	Timothy Robert Bow	0.30	Correspond with D. Lipke re cash management issue (.1); correspond with G. Pesce, S. Golden re same (.2).
11/29/18	Susan D. Golden	0.50	Telephone conference with H. Duran of U.S. Trustee and T. Bow re 345(b) extension request (.3); telephone conference with T. Bow (.1); correspond with G. Pesce re same (.1).
11/30/18	Timothy Robert Bow	1.50	Review and analyze issues re cash management, credit card program (.9); correspond, conferences with K&E team, A&M, Company re same (.6).
11/30/18	Angel Torres	1.50	Review and analyze DIP credit agreement and interim order in connection with questions relating to delivery of budget (.7); correspond re same (.2); conference with K&E team to re proposed changes to delivery of budget (.6).

Total **43.10**

KIRKLAND & ELLIS LLP

AND AFFILIATED PARTNERSHIPS

601 Lexington Avenue
New York, NY 10022

FEIN 36-1326630

January 9, 2019

Westmoreland Coal Company
9540 South Maroon Circle, Suite 300
Englewood, CO 80112

Attn: Michael Hutchinson

Invoice Number: 1050008268

Client Matter: 42917-14

In the Matter of [WLB] Disclosure Statement, Plan, Confirmation

For legal services rendered through November 30, 2018
(see attached Description of Legal Services for detail)

\$ 597,183.00

Total legal services rendered

\$ 597,183.00

Legal Services for the Period Ending November 30, 2018
Westmoreland Coal Company
[WLB] Disclosure Statement, Plan, Confirmation

Invoice Number: 1050008268
Matter Number: 42917-14

Summary of Hours Billed

<u>Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Nicholas Adzima	1.50	575.00	862.50
Shubi Arora, P.C.	3.20	1,295.00	4,144.00
Maya Ben Meir	29.40	575.00	16,905.00
Jack N. Bernstein	4.00	1,255.00	5,020.00
Ryan Besaw	1.00	250.00	250.00
Mary Kogut Brawley	0.30	1,110.00	333.00
John G. Caruso	2.40	1,265.00	3,036.00
Jeanne T. Cohn-Connor	1.00	1,140.00	1,140.00
Neda Davanipour	18.80	675.00	12,690.00
James Romain Dolphin III	1.40	770.00	1,078.00
Juliesa Edwards	0.30	770.00	231.00
Michael Fisherman	0.30	1,045.00	313.50
Julia R. Foster	1.20	250.00	300.00
Mohsen Ghazi	9.30	720.00	6,696.00
John Thomas Goldman	1.50	1,085.00	1,627.50
Kim Hicks	11.10	1,110.00	12,321.00
Mark Holden	0.70	885.00	619.50
Jonathan E. Kidwell	9.00	1,130.00	10,170.00
Chris Koenig	124.80	950.00	118,560.00
Dilen Kumar	46.50	1,110.00	51,615.00
Allison McDonald	0.50	950.00	475.00
Ashley M. Membrino	1.60	770.00	1,232.00
Gerardo Mijares-Shafai	52.40	875.00	45,850.00
Morgan Carter Moore	15.50	575.00	8,912.50
Bryan M. O'Keefe	6.40	980.00	6,272.00
Robert Orren	0.80	380.00	304.00
Gregory F. Pesce	22.20	1,045.00	23,199.00
Anna G. Rotman, P.C.	0.40	1,235.00	494.00
Randy Santa Ana	37.20	875.00	32,550.00
Michael Saretsky	13.30	950.00	12,635.00
Steve Schwarzbach	165.20	995.00	164,374.00
Sven Soderberg	0.30	410.00	123.00

Legal Services for the Period Ending November 30, 2018
 Westmoreland Coal Company
 [WLB] Disclosure Statement, Plan, Confirmation

Invoice Number: 1050008268
 Matter Number: 42917-14

<u>Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Angel Torres	2.50	875.00	2,187.50
Nicholas Warther	12.10	830.00	10,043.00
David Wheat, P.C.	2.50	1,295.00	3,237.50
Michelle A. Williamson	31.70	675.00	21,397.50
David James Wilson	13.10	575.00	7,532.50
Gabriela Eileen Zamfir	14.70	575.00	8,452.50
TOTALS	660.10		\$ 597,183.00

Legal Services for the Period Ending November 30, 2018
 Westmoreland Coal Company
 [WLB] Disclosure Statement, Plan, Confirmation

Invoice Number: 1050008268
 Matter Number: 42917-14

Description of Legal Services

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
11/01/18	Kim Hicks	0.80	Conference with K&E team and with Company re purchase agreement.
11/01/18	Jonathan E. Kidwell	0.30	Correspond with K&E team re upstream liability for reclamation obligations (.1); research re same (.2).
11/01/18	Chris Koenig	1.70	Review and revise disclosure statement motion (1.3); correspond with G. Mijares-Shafai, G. Zamfir, and Donlin Recano team re same (.4).
11/01/18	Chris Koenig	2.60	Review and revise bidding procedures order per comments received from third parties (1.6); correspond with professionals to unsecured creditors' committee and first lien lenders re same (.4); telephone conference with management, K&E team, Centerview team, A&M team re sale process issues and next steps (.6).
11/01/18	Dilen Kumar	0.50	Telephone conference with Company, Centerview, A&M and K&E team re purchase agreement issues list.
11/01/18	Gerardo Mijares-Shafai	0.50	Review, analyze revisions to Disclosure Statement motion (.3); correspond with C. Koenig and G. Zamfir re same (.2).
11/01/18	Gerardo Mijares-Shafai	1.60	Review, analyze indemnity agreements for prospective purchasers of Debtors' assets (.8); correspond with Centerview team re same (.2); telephone conference with sureties' counsel re bidding procedures and stalking horse purchase agreement (.4); correspond with A&M team re same (.2).
11/01/18	Gregory F. Pesce	0.60	Review revisions to disclosure statement order and motion.
11/01/18	Randy Santa Ana	0.60	Telephone conference with K&E team and Westmoreland advisors re APA issues.
11/01/18	Steve Schwarzbach	6.90	Conference with Company re purchase agreement (1.2); review and revise purchase agreement (3.9), correspond with K&E working group re same (1.8).

Legal Services for the Period Ending November 30, 2018
 Westmoreland Coal Company
 [WLB] Disclosure Statement, Plan, Confirmation

Invoice Number: 1050008268
 Matter Number: 42917-14

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
11/01/18	Nicholas Warther	3.20	Research and review tax law re characterization of transaction (2.0); correspond with A. Sexton re the same (.3); telephone conference with K&E team, A&M, and the Company re APA issues list (.9).
11/01/18	Gabriela Eileen Zamfir	0.60	Review, revise disclosure statement motion re comments from Donlin.
11/02/18	Jack N. Bernstein	4.00	Review and prepare comments to draft asset purchase agreement (2.0); review employee issues (1.0); prepare correspondences re same (.5); telephone conferences with K&E team re same (.5).
11/02/18	Neda Davanipour	2.80	Review, revise disclosure statement motion (2.1); correspond with G. Mijares, N. Adzima, and C. Koenig re same (.7).
11/02/18	Mohsen Ghazi	2.00	Telephone conference re purchase agreement with Kramer Levin, A&M, Centerview and K&E team.
11/02/18	Kim Hicks	2.40	Conference with K&E team and opposing counsel re asset purchase agreement.
11/02/18	Mark Holden	0.70	Participate in telephone conferences with S. Schwarzbach re PSA negotiations with Kramer Levin (.4); review and analyze proposed contract terms re same (.3).
11/02/18	Chris Koenig	6.80	Review and revise disclosure statement motion (6.1); correspond with G. Pesce, G. Zamfir, N. Davanipour, and Kramer Levin team re same (.7).
11/02/18	Chris Koenig	2.00	Telephone conference with K&E team, Centerview team, A&M team, and first lien professionals re stalking horse purchase agreement
11/02/18	Dilen Kumar	1.50	Telephone conference regarding purchase agreement with Kramer Levin, A&M, Centerview and K&E team.
11/02/18	Gregory F. Pesce	0.60	Review revisions to disclosure statement order and motion.
11/02/18	Randy Santa Ana	2.40	Conference with Kramer and advisors re SPA draft (1.9); correspondence re SPA draft (.5).
11/02/18	Steve Schwarzbach	7.10	Conference with Kramer re purchase agreement (2.0); review, revise purchase agreement (3.8); correspond with K&E team re same (1.3).

Legal Services for the Period Ending November 30, 2018
 Westmoreland Coal Company
 [WLB] Disclosure Statement, Plan, Confirmation

Invoice Number: 1050008268
 Matter Number: 42917-14

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
11/02/18	Nicholas Warther	6.20	Telephone conference with Kramer Levin team and K&E team re purchase agreement issues list (2.0); research and review tax law re characterization of transaction and compile findings for A. Sexton (3.4); review and revise tax portions of purchase agreement (.4); correspond with A. Sexton reviewer review of same (.4).
11/02/18	Gabriela Eileen Zamfir	3.80	Telephone conference with C. Koenig re disclosure statement motion (.1); revise same re C. Koenig comments (1.4); revise same re comments from Kramer (.4); telephone conference with C. Koenig re additional Kramer comments (.1); revise same re comments from Kramer, C. Koenig, G. Pesce (.5); review, edit, finalize same (1.3).
11/03/18	Kim Hicks	0.60	Conference with K&E team re asset purchase agreement.
11/03/18	Steve Schwarzbach	11.20	Review and revise purchase agreement (7.8); correspond with K&E team re same (3.4).
11/04/18	Kim Hicks	0.30	Conference with K&E team re APA markup.
11/04/18	Dilen Kumar	5.70	Review and revise Purchase and Sale Agreement; call whit S. Schwarzbach regarding the same; review precedent transactions in connection with the same.
11/04/18	Steve Schwarzbach	12.70	Review and revise purchase agreement (7.2); correspond with K&E team re same (5.5).
11/05/18	Jeanne T. Cohn-Connor	1.00	Conference with J. Dolphin re bidding procedures (.3); review, analyze same (.4); conference with M. Saretsky re same (.3).
11/05/18	Mohsen Ghazi	0.30	Review correspondence re tax issues re purchase agreement.
11/05/18	Kim Hicks	1.40	Conference with K&E team re APA markup (.5); review and revise same (.9).
11/05/18	Jonathan E. Kidwell	2.50	Telephone conference with K&E team re environmental comments to revised draft credit bid APA and review correspondence re same (.5); telephone conference with K&E team and Kramer re proposed environmental language in bidding procedures order and review correspondence re same (2.0).

Legal Services for the Period Ending November 30, 2018
 Westmoreland Coal Company
 [WLB] Disclosure Statement, Plan, Confirmation

Invoice Number: 1050008268
 Matter Number: 42917-14

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
11/05/18	Chris Koenig	7.20	Telephone conference with J. Stein, K&E team, A&M team, Centerview team re revised stalking horse purchase agreement (1.0); review and revise stalking horse purchase agreement (1.4); correspond with S. Schwarzbach re same (.3); review and revise bidding procedures order (3.7); correspond with G. Pesce and G. Zamfir re same (.4); correspond with Kramer Levin team re same (.4).
11/05/18	Dilen Kumar	1.00	Telephone conference re Asset Purchase Agreement with K&E team, Company and Centerview.
11/05/18	Ashley M. Membrino	0.30	Review, analyze to post-closing real estate items.
11/05/18	Morgan Carter Moore	7.10	Review and revise Purchase Agreement.
11/05/18	Bryan M. O'Keefe	1.80	Revise purchase agreement.
11/05/18	Gregory F. Pesce	3.60	Review plan and related documents (.8); conference with Kramer and Company re APA (.8); review and revise APA (1.4); review dates and planning re confirmation hearing (.6).
11/05/18	Randy Santa Ana	5.00	Conference with Westmoreland and advisors re PSA open issues (4.1); review and revise PSA and prepare action items list for Westmoreland and advisors to consider (.9).
11/05/18	Michael Saretsky	1.70	Prepare alternative language for Bidding Order Procedure filing regarding environmental liabilities.
11/05/18	Steve Schwarzbach	13.80	Conference with K&E re purchase agreement (1.9); review and revise purchase agreement (8.2); correspond with K&E re same (2.8); conference with Canadian counsel re purchase agreement (.9).
11/05/18	Nicholas Warther	0.20	Correspond with PwC re tax modeling of transaction.
11/05/18	Michelle A. Williamson	6.80	Review and revise purchase agreement.
11/05/18	Gabriela Eileen Zamfir	2.10	Correspond with C. Koenig re bidding procedures order (.1); revise same re comments from unsecured creditors' committee (.6); revise same re feedback from C. Koenig (1.1); revise same re comments from Kramer (.3).

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11/06/18	Kim Hicks	0.50	Telephone conference with K&E team re APA.
11/06/18	Chris Koenig	4.50	Review and revise bidding procedures order (1.8); correspond with unsecured creditors' committee and ad hoc group professionals re same (.4); review and revise stalking horse purchase agreement (1.3); correspond with K&E, A&M, and Centerview teams re same (.4); prepare talking points re bidding procedures motion for hearing (.6).
11/06/18	Dilen Kumar	2.60	Review and revise purchase agreement and e-mails with S. Schwarzbach regarding the same;.
11/06/18	Randy Santa Ana	3.70	Review and revise PSA and correspondence re the same.
11/06/18	Steve Schwarzbach	12.90	Review, analyze surety issues re purchase agreement (3.4); review, analyze NDA from potential bidder (.8); correspond with same re same (.4); review and revise purchase agreement (7.5); correspond with working group re same (.8).
11/06/18	Michelle A. Williamson	2.50	Review, analyze purchase agreement re incorporation of issues list items (1.1); review and revise purchase agreement (1.4).
11/06/18	David James Wilson	2.90	Review, analyze Credit Bid agreement.
11/06/18	Gabriela Eileen Zamfir	0.10	Review, revise bidding procedures order.
11/07/18	Kim Hicks	0.70	Conference with K&E team and with Company re APA.
11/07/18	Chris Koenig	7.40	Telephone conference with K&E team and Centerview team re comments received to the bidding procedures order (.4); telephone conference with G. Pesce and Kramer Levin team re stalking horse purchase agreement (.6); review and revise bidding procedures order (2.1); review and revise stalking horse purchase agreement (1.2); telephone conference with K&E team, A&M team, and the Company re stalking horse purchase agreement (1.4); correspond with potential objectors to the bidding procedures motion (.9); review and revise talking points re bidding procedures motion for hearing (.6); correspond with G. Zamfir re same (.2).

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11/07/18	Dilen Kumar	4.70	Telephone conference with S. Schwarzbach re purchase agreement and preparations for conference with Company (.8); telephone conference with S. Schwarzbach and Canadian counsel re APA and Canadian regulatory regimes (1.0); telephone conference with Company re purchase agreement (1.0); review and revise purchase agreement prior to distribution to Kramer Levin (1.4); correspond with K&E re same (.5).
11/07/18	Gerardo Mijares-Shafai	0.50	Correspond with Travelers' counsel re stalking horse purchase agreement (.3); telephone conference with K&E team and CVP team re stalking horse purchase agreement diligence requests from Travelers (.2).
11/07/18	Morgan Carter Moore	2.20	Review, analyze diligence re purchase agreement inquiry from Canadian counsel.
11/07/18	Randy Santa Ana	6.20	Conference with K&E team and Canadian counsel re PSA Canadian matters (2.1); telephone conference with K&E team, Company and advisors re PSA (2.5); review PSA and conference with K&E team re the same (1.6).
11/07/18	Steve Schwarzbach	11.60	Conference with K&E re purchase agreement surety considerations (.9); conference with Canadian counsel re purchase agreement (1.0); conference with Company re purchase agreement (.5); review and revise purchase agreement (7.8); correspond with K&E working group re same (.8); review, analyze NDA from potential bidder (.4); correspond re same with same (.2).
11/07/18	Michelle A. Williamson	1.40	Review and revise purchase agreement.
11/07/18	David James Wilson	0.90	Review and revise Purchase Sale Agreement.
11/07/18	Gabriela Eileen Zamfir	3.10	Telephone conference with K&E team, Centerview re bidding procedures information request (.4); draft proffer testimony re bidding procedures motion (1.3); office conference with C. Koenig re same (.1); revise same re C. Koenig feedback (.5); revise cure notice re deadline issue (.4); revise bidding procedures order re comments from Kramer, G. Pesce (.4).

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11/08/18	Kim Hicks	0.30	Conference in firm re APA.
11/08/18	Jonathan E. Kidwell	0.50	Review, analyze process of regulatory approvals and implications re same.
11/08/18	Chris Koenig	6.20	Review and analyze objections to bidding procedures motion (1.9); review and revise bidding procedures order (2.1); correspond with K&E team and Kramer Levin re same (1.2); telephone conference with K&E team, A&M, Centerview and Kramer Levin re surety requests re bidding procedures order (.4); telephone conference with governmental units and Kramer Levin re bidding procedures order (.6).
11/08/18	Dilen Kumar	0.80	Telephone conference with K&E team re chapter 11 works in process and purchase agreement (.1); correspond with K&E re purchase agreement matters (.7).
11/08/18	Gerardo Mijares-Shafai	1.70	Review, analyze surety objections to bidding procedures order (.8); telephone conference with Company and K&E team re surety bond matters (.8); office conference with C. Koenig re reply for same (.1).
11/08/18	Gregory F. Pesce	0.60	Review revisions to disclosure statement order and motion.
11/08/18	Randy Santa Ana	2.60	Review and revise PSA.
11/08/18	Michael Saretsky	0.40	Prepare for teleconference with FTI and Company re APA issues
11/08/18	Steve Schwarzbach	7.00	Conference with K&E working group re status and works in process re purchase agreement (.5); review and revise purchase agreement (4.7); correspond with K&E working group re same (1.3); conference with Company and working group re bonding issues re same (.5).
11/09/18	Shubi Arora, P.C.	2.70	Review, analyze draft purchase agreement (2.1); correspond with K&E team and Company re same (.6).
11/09/18	Mohsen Ghazi	1.50	Telephone conference with K&E team re diligence inquiries re purchase agreement (.5); draft summary re same (1.0).
11/09/18	John Thomas Goldman	1.00	Correspond with various parties re landlord consent (.5); telephone conference with same re landlord consent analysis (.5).

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<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
11/09/18	Jonathan E. Kidwell	1.00	Telephone conference with company, company advisors, K&E team and Kramer re process of regulatory approvals and implications of same re sale transaction (.7); telephone conference with company, company advisors and K&E team re preparation for same (.3).
11/09/18	Chris Koenig	3.50	Telephone conference with G. Pesce and counsel to Travelers re objection to bidding procedures motion (.5); review and revise bidding procedures order (2.1); correspond with G. Pesce, G. Mijares-Shafai, G. Zamfir and various objecting parties re revisions to bidding procedures order (.9).
11/09/18	Dilen Kumar	1.80	Telephone conference re regulatory and permitting matters (.7); review and analyze purchase agreement (.6); correspond with S. Schwarzbach and S. Arora re the same (.5).
11/09/18	Ashley M. Membrino	0.80	Review, analyze leases and landlord consents (.6); telephone conference with J. Goldman re landlord consents (.1); telephone conference with A. Torres re lease reviews (.1).
11/09/18	Gerardo Mijares-Shafai	3.90	Telephone conference with L. Thompson re bidding procedures order objection (.2); correspond with G. Pesce and C. Koenig re same (.2); office conference with T. Bow re omnibus reply re same (.1); draft summary of objections (1.8); correspond with N. Adzima re same (.1); telephone conference with C. Koenig re revisions to bidding procedures order (.2); draft transition language re same (.2); revise summary of objections (1.1).
11/09/18	Gregory F. Pesce	0.60	Review revisions to disclosure statement order and motion.
11/09/18	Michael Saretsky	1.60	Prepare for and participate in teleconference with FTI and Company re APA issues.
11/09/18	Steve Schwarzbach	4.50	Conferences with K&E working group re regulatory issues re purchase agreement (.5); conference with Lender professionals re same (.5); review, revise purchase agreement (3.1); review, analyze NDA from potential bidder(.3); correspond with same re same (.1).

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<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
11/09/18	Nicholas Warther	1.70	Review, analyze tax diligence matters re purchase agreement (1.1); telephone conference with Westmoreland and PwC re tax modeling and next steps re same (.5); correspond with A. Sexton re diligence items re same (.1).
11/09/18	Gabriela Eileen Zamfir	0.10	Review, analyze correspondence re bidding procedures order.
11/10/18	Kim Hicks	0.20	Conference with K&E team re purchase agreement.
11/10/18	Chris Koenig	3.10	Review and revise reply in support of bidding procedures motion (2.3); review and revise summary objection chart re same (.8).
11/10/18	Gerardo Mijares-Shafai	3.10	Correspond with C. Koenig re reply to bidding procedures order objections (.1); draft reply re same (3.0).
11/11/18	Kim Hicks	0.20	Telephone conference with K&E team and with opposing counsel re APA.
11/11/18	Chris Koenig	5.40	Telephone conference with Kramer Levin and G. Mijares-Shafai re bidding procedures order (.4); review and revise bidding procedures order (3.8); correspond with G. Pesce, Kramer Levin, and various objecting parties re same (1.2).
11/11/18	Gerardo Mijares-Shafai	3.20	Revise objection tracker and summary chart re bidding procedures order revisions (2.8); telephone conference with Kramer Levin re same (.4).
11/11/18	Gabriela Eileen Zamfir	0.50	Review, revise proffer testimony re bidding procedures.
11/12/18	Mohsen Ghazi	1.00	Telephone conference re purchase agreement with K&E team and Company.
11/12/18	Kim Hicks	0.70	Conference with K&E team and opposing counsel re purchase agreement.

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11/12/18	Chris Koenig	8.90	Review and revise bidding procedures order (1.1); correspond with K&E team, Kramer Levin and objecting parties re same (3.4); review and revise proffer re bidding procedures order (.3); correspond with G. Pesce and G. Zamfir re same (.2); telephone conference with K&E and Kramer Levin teams re stalking horse purchase agreement (2.3); review and revise reply in support of bidding procedures motion (1.4); correspond with K&E team re same (.2).
11/12/18	Dilen Kumar	4.20	Telephone conference re Asset Purchase Agreement with K&E team and Kramer Levin (1.0); telephone conference with S. Schwarzbach re follow up tasks re same (.7); review, revise Kramer Levin mark-up of purchase agreement (2.5).
11/12/18	Gerardo Mijares-Shafai	1.50	Telephone conference with C. Koenig re reply to bidding procedures objection (.3); revise same (.8); conference with First Surety counsel re same (.3); correspond with First Surety counsel and Lexon counsel re same (.1).
11/12/18	Gregory F. Pesce	1.10	Review and revise chapter 11 plan.
11/12/18	Michael Saretsky	0.30	Conference with K&E team re environmental provisions of draft purchase agreement.
11/12/18	Steve Schwarzbach	8.10	Telephone conference with ad hoc group advisors re purchase agreement (1.0); telephone conference with K&E team re same (1.0); review, analyze issues re purchase agreement (4.7); correspond with K&E working group re same (.8); review, analyze NDA from potential bidder (.6).
11/12/18	Gabriela Eileen Zamfir	0.10	Review, revise confirmation objection tracker.
11/12/18	Gabriela Eileen Zamfir	0.60	Review, revise bidding procedures proffer re Centerview comments.

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11/13/18	Chris Koenig	10.10	Telephone conference with K&E team, surety providers re timeline and next steps for proposed sale (.4); review and revise bidding procedures order (2.3); correspond with K&E team, Kramer Levin and objecting parties re same (3.4); review and revise reply in support of bidding procedures motion (3.1); correspond with K&E team re same (.9).
11/13/18	Dilen Kumar	0.70	Telephone conference re surety matters re purchase agreement.
11/13/18	Allison McDonald	0.50	Review and analyze disclosure statement.
11/13/18	Ashley M. Membrino	0.30	Correspond with Company, title and title agent re title invoices re purchase agreement.
11/13/18	Gerardo Mijares-Shafai	4.40	Correspond with G. Pesce and C. Koenig re resolution of bidding procedures objections (.1); draft summary chart re same (2.3); office conference with C. Koenig re same (.4); revise omnibus reply re same (1.4); correspond with G. Pesce and C. Koenig re same (.2).
11/13/18	Michael Saretsky	0.40	Discuss draft purchase agreement with K&E Corporate Team for environmental matters.
11/13/18	Steve Schwarzbach	3.90	Review, analyze purchase agreement (2.6); correspond with K&E re same (.5); review, analyze NDA from potential bidder (.8).
11/13/18	Nicholas Warther	0.80	Correspond with A. Sexton and Kramer Levin re tax diligence follow up items re purchase agreement.
11/13/18	Gabriela Eileen Zamfir	1.50	Revise objection tracker re resolved objections to the bidding procedures order (.1); review, revise bidding procedures order for submission (1.4).
11/14/18	Maya Ben Meir	0.30	Review and revise offer re bidding procedures.
11/14/18	John G. Caruso	1.50	Review and mark-up the asset purchase agreement (1.0); telephone conference with purchaser's counsel re same (.5).
11/14/18	Kim Hicks	0.40	Office conference re purchase agreement .
11/14/18	Jonathan E. Kidwell	0.50	Prepare for telephone conference with Kramer Levin and K&E team re negotiating environmental comments to revised draft credit bid APA (.3); review and revise correspondence re same (.2).

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11/14/18	Chris Koenig	5.60	Review and revise bidding procedures order re final comments received (1.8); correspond with K&E team, Kramer Levin team, and other objecting parties re same (.9); review and revise proffer and other materials for hearing on bidding procedures motion (2.1); correspond with K&E team and Centerview re same (.8).
11/14/18	Dilen Kumar	1.20	Review, analyze memorandum from BD&P re assumption of collective bargaining agreement (.9); correspond with K&E team re same (.3).
11/14/18	Ashley M. Membrino	0.20	Correspond with the Company, title, and title agent re title invoices .
11/14/18	Gerardo Mijares-Shafai	0.50	Correspond with surety providers re revisions to bidding procedures order (.3); telephone conference with First Surety counsel re same (.2).
11/14/18	Bryan M. O'Keefe	0.30	Review and analyze updated purchase agreement (.1); consult with K&E Corporate team re status of purchase agreement (.1); consult with Buyer's counsel scheduling telephone conference re same (.1).
11/14/18	Michael Saretsky	1.70	Review draft purchase agreement markup for environmental matters and prepare issues list for internal discussion (1.5); coordinate teleconference with counsel for the creditors committee (.2).
11/14/18	Steve Schwarzbach	6.30	Analyze diligence requests re purchase agreement (2.5); correspond with K&E deal team re same (.5); analyze issues re purchase agreement (2.5); correspond with K&E working group re same (.8).
11/14/18	Michelle A. Williamson	2.00	Review, analyze dataroom for Kemmerer transaction.
11/15/18	James Romain Dolphin III	0.50	Participate in telephone conference with Kramer Levin re the asset purchase agreement (.3); prepare for same (.2).
11/15/18	Jonathan E. Kidwell	1.50	Participate in telephone conference with Kramer Levin and K&E team re negotiating environmental comments to revised draft credit bid APA (.5); prepare for same (.5) and send and review correspondence re same (.5).

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11/15/18	Dilen Kumar	4.80	Participate in telephone conference with Kramer Levin and K&E teams re environmental provisions in APA (.6); participate in telephone conference with Kramer Levin and K&E teams re real estate provisions in APA (.6); participate in telephone with Kramer Levin and K&E teams re employee and benefits provisions in APA (.6); telephone conference with S. Schwarzbach re APA (1.2); review relevant provisions of Kramer Levin mark-up of APA (1.8) .
11/15/18	Bryan M. O'Keefe	1.30	Participate in telephone conference with Buyer's labor counsel re labor and employment aspects of purchase agreement (.6); prepare for same (.7).
11/15/18	Michael Saretsky	1.30	Discuss draft purchase agreement with J. Kidwell (.5); discuss draft purchase agreement with Kramer Levin team (.8).
11/15/18	Steve Schwarzbach	7.30	Participate in multiple telephone conferences with AHG counsel re purchase agreement (1.0); correspond with deal team re same (.5); analyze issues re purchase agreement (2.0); correspond with K&E team re same (1.0); review and revise escrow agreement (2.0); correspond with Company and K&E team re same (.8).
11/15/18	David Wheat, P.C.	0.90	Correspond with A Sexton re tax structure issues re purchase agreement (.4); telephone conference with same re same (.5).
11/15/18	Gabriela Eileen Zamfir	0.10	Prepare sale notice for publication.
11/16/18	Julia R. Foster	0.40	Research precedent re disclosure statement replies.
11/16/18	Chris Koenig	1.90	Review and revise chapter 11 plan (1.6); correspond with creditor groups re Plan and disclosure statement (.3).
11/16/18	Chris Koenig	0.40	Review and revise notice re auction (.2); correspond with DRC team re same (.2).
11/16/18	Gerardo Mijares-Shafai	0.20	Telephone conference with C. Koenig and G. Zamfir re disclosure statement reply and revisions to plan and disclosure statement.
11/16/18	Robert Orren	0.80	Draft exclusivity extension motion.

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11/16/18	Gregory F. Pesce	2.60	Conferences with Kramer re sale issues and plan.
11/16/18	Steve Schwarzbach	4.50	Telephone conference with Company professionals re insurance issues (1.0); correspond with K&E team re same (1.0); analyze issues re purchase agreement (1.5), correspond with K&E team re same (1.0).
11/16/18	Gabriela Eileen Zamfir	0.20	Telephone conference with C. Koenig, G. Mijares-Shafai re next steps for plan, disclosure statement.
11/17/18	Gerardo Mijares-Shafai	0.30	Review, analyze disclosure statement declaration precedent (.2); correspond with G. Pesce re same (.1).
11/17/18	Steve Schwarzbach	1.00	Analyze issues re purchase agreement (.5); correspond with K&E team re same (.5).
11/18/18	Bryan M. O'Keefe	0.30	Correspond with Buyer's labor counsel re Lady H Coal case.
11/18/18	Gabriela Eileen Zamfir	0.10	Prepare and send sale notice to Donlin for noticing.
11/19/18	James Romain Dolphin III	0.40	Participate in telephone conference with Company re environmental considerations re purchase agreement.
11/19/18	Chris Koenig	1.90	Review and revise plan and disclosure statement (1.4); correspond with G. Pesce, G. Mijares-Shafai and Kramer Levin team re same (.5).
11/19/18	Gerardo Mijares-Shafai	0.10	Correspond with sureties and UMWA counsel re revisions to plan and disclosure statement.
11/19/18	Gerardo Mijares-Shafai	0.10	Correspond with C. Koenig re notice for bidding procedures.
11/19/18	Gregory F. Pesce	2.10	Review and revise disclosure statement and creditor comments re same.
11/19/18	Steve Schwarzbach	1.90	Analyze issues re purchase agreement (1.5), correspond with K&E re same (.4) .
11/20/18	Mohsen Ghazi	1.50	Review tax issues (1.0); telephone conference with K&E team re purchase agreement (.5).

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11/20/18	Chris Koenig	2.50	Telephone conference with G. Pesce, G. Mijares-Shafai, MoFo team re Committee comments to Plan and disclosure statement (.4); review Committee comments to Plan and disclosure statement (.5), correspond with K&E team and Kramer Levin re same (.4); review and revise plan and disclosure statement (1.2).
11/20/18	Gerardo Mijares-Shafai	0.80	Telephone conference with C. Koenig re Creditors' Committee's comments to disclosure statement (.2); review, analyze same (.1); telephone conference with Creditors' Committee counsel re same (.3); correspond with C. Koenig and N. Davanipour re same (.1); correspond with G. Pesce and C. Koenig re conference with Kramer team re same (.1).
11/20/18	Steve Schwarzbach	1.50	Analyze issues re purchase agreement (1.0); correspond with K&E team re same (.5).
11/20/18	Gabriela Eileen Zamfir	0.30	Correspond with K&E team, A. Attarwala re precedent insurance language (.1); review, analyze precedent plan and proposed language (.2).
11/21/18	Maya Ben Meir	2.80	Conduct research re sale of a contract with a confidentiality provision.
11/21/18	Chris Koenig	0.80	Telephone conference with G. Pesce and Kramer Levin re disclosure statement objections and informal responses received.
11/21/18	Gerardo Mijares-Shafai	0.50	Telephone conference with C. Koenig, G. Pesce, and Kramer team re Creditors' Committee issues list to disclosure statement and plan.
11/21/18	Gerardo Mijares-Shafai	0.50	Telephone conference with C. Koenig, G. Pesce, and Kramer team re status of stalking horse purchase agreement and diligence related thereto.
11/23/18	Bryan M. O'Keefe	0.20	Consult with K&E Corporate team re scheduling telephone conference with opposing counsel and strategic next steps.
11/23/18	Anna G. Rotman, P.C.	0.40	Telephone conference with K&E team re tax agreement.
11/24/18	Gerardo Mijares-Shafai	0.30	Correspond with G. Pesce and G. Zamfir re disclosure statement objections and tracking chart.

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11/24/18	Gregory F. Pesce	0.60	Telephone conference with Kramer re transaction next steps and documentation.
11/24/18	Steve Schwarzbach	3.90	Analyze Canadian law issues (1.7); correspond with K&E team re same (.5); analyze issues re purchase agreement (1.7).
11/26/18	Maya Ben Meir	6.30	Participate in telephone conference with G. Mijares-Shafai, N. Davanipour and C. Koenig re tasks on disclosure statement (.8); review and revise chart of objections to disclosure statement (5.5).
11/26/18	Maya Ben Meir	5.00	Conduct research re sale of a contract with a confidentiality provision (4.0); analyze issues and reformulate research plan re same (1.0).
11/26/18	Neda Davanipour	3.40	Revise revise Disclosure Statement re various comments and correspond with K&E team re same (3.1); telephone conference with G. Mijares re same (.3).
11/26/18	Michael Fisherman	0.30	Correspond with K&E team re deregistration.
11/26/18	Mohsen Ghazi	0.50	Telephone conference with K&E team re tax issues for purchase agreement.
11/26/18	Chris Koenig	3.40	Review and revise plan and disclosure statement (2.8); correspond with K&E team re same (.6).
11/26/18	Gerardo Mijares-Shafai	2.80	Telephone conference with C. Koenig re disclosure statement works in process (.3); correspond with M. Ben-Meir and N. Davanipour re same (.2); telephone conference re same and filing tasks (.3); telephone conference re objection tracker and revisions to same (.3); draft same (.1); review, analyze Chubb comments to disclosure statement (.1); draft disclosure statement objection chart (.2); review, analyze disclosure statement reply precedent (.5); telephone conference with C. Koenig re same (.3); telephone conference with N. Davanipour re Creditors' Committee comments to Disclosure Statement (.3); revise chapter 11 plan re releases (.2).
11/26/18	Bryan M. O'Keefe	0.10	Consult with K&E Corporate team re scheduling telephone conference to review WARN Act covenants in purchase agreement.
11/26/18	Gregory F. Pesce	0.80	Review and revise disclosure statement and creditor comments re same.

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<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
11/26/18	Steve Schwarzbach	1.80	Analyze purchase and contribution agreement (.6); analyze insurance issues (.6); analyze Key/Con TSA issues (.6).
11/26/18	Sven Soderberg	0.30	Distribute purchase agreement documents to K&E team.
11/26/18	David Wheat, P.C.	0.30	Telephone conference with A. Sexton re CODI/163j issues (.2); correspond with same re same (.1).
11/27/18	Maya Ben Meir	3.20	Participate in telephone conference with G. Mijares-Shafai re objections to the disclosure statement tracking same (.2); review and revise the objection tracker re same (3.0).
11/27/18	Maya Ben Meir	2.50	Conduct research re sale of a contract with a confidentiality provision.
11/27/18	Ryan Besaw	0.50	Research re disclosure statement objection precedent.
11/27/18	Neda Davanipour	5.20	Prepare update chart and revise Disclosure Statement motion (.9); telephone conference with G. Mijares-shafai re Disclosure Statement re various comments received by different parties including Creditors Committee, Chubb companies and SEC (.7); review same (.2); revise disclosure statement motion further per conversation with G. Mijares-Shafai (2.7); correspond with K&E team re same (.3); review plan and precedent and docket for objections re same (.4).
11/27/18	Julia R. Foster	0.50	Prepare and draft disclosure statement Reply for attorney review (.4); research precedent re disclosure statement objections (.1).
11/27/18	Mohsen Ghazi	0.50	Telephone conference with K&E team re tax issues for purchase agreement.
11/27/18	Kim Hicks	0.30	Office conference with K&E re purchase agreement.
11/27/18	Jonathan E. Kidwell	0.50	Correspond with K&E team re negotiating comments to revised draft credit bid APA.

Legal Services for the Period Ending November 30, 2018
 Westmoreland Coal Company
 [WLB] Disclosure Statement, Plan, Confirmation

Invoice Number: 1050008268
 Matter Number: 42917-14

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
11/27/18	Chris Koenig	6.10	Review and revise disclosure statement (2.2); review and revise disclosure statement reply (1.1); telephone conference with G. Mijares-Shafai and governmental parties re plan and disclosure statement (1.0); correspond with K&E team re disclosure statement revisions (.9); correspond with various stakeholders re revisions to disclosure statement (.9).
11/27/18	Chris Koenig	2.60	Review and revise draft stalking horse purchase agreement (1.6); telephone conference with G. Pesce, S. Schwarzbach, A&M team re same (1.0).
11/27/18	Dilen Kumar	5.20	Telephone conference with K&E team and Company re APA financial deliverables (1.0); participate in telephone conference with Canadian counsel re APA (1.0); prepare for same (1.0); telephone conference with K&E working group re WARN Act issues in APA (1.0); review and analyze revised APA from Kramer Levin (1.2).
11/27/18	Gerardo Mijares-Shafai	8.10	Correspond with C. Koenig and G. Pesce re revisions to disclosure statement and related pleadings (.4); review, revise disclosure statement objection chart (1.2); telephone conference with M. Ben-Meir re same (.4); review, analyze disclosure statement reply precedent (.4); telephone conference with N. Davanipour re disclosure statement revisions (.9); office conference with C. Koenig re same (.3); telephone conference with U.S. government re revisions to disclosure statement (1.0); follow up conference with N. Davanipour and C. Koenig re same (.3); review, summarize diligence inquiries re same (.3); correspond with A&M team re diligence requests for same (.3); revise disclosure statement (.7); office conference with C. Koenig re same (.3); revise same with C. Koenig comments (1.6).
11/27/18	Morgan Carter Moore	2.20	Telephone conference with M. Williamson and D. Wilson re compiling document listing K&E due diligence responses (.2); compile document listing K&E due diligence responses (2.0).

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Invoice Number: 1050008268
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<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
11/27/18	Bryan M. O'Keefe	0.30	Prepare for telephone conference re WARN Act provisions in purchase agreement.
11/27/18	Gregory F. Pesce	0.60	Conference with K&E team re disclosure statement.
11/27/18	Gregory F. Pesce	1.20	Conference with K&E team re transaction bids.
11/27/18	Randy Santa Ana	3.10	Correspondence with K&E team re PSA (.9); review and analyze prior diligence requests in connection with populating PSA schedules and correspondence re the same (1.7); conference with Canadian counsel re Canadian Law matters (.5).
11/27/18	Michael Saretsky	0.20	Review and discuss draft APA for environmental matters.
11/27/18	Steve Schwarzbach	8.30	Telephone conference with K&E team re financial info re transaction (.5); correspond with same re same (.3); review and analyze Kramer markup of APA (3.0); correspond with K&E team re same (.5); telephone conference with Canadian counsel re purchase agreement (1.0); correspond with same re same (.5); attend WIP telephone conference (.5); analyze labor issue (1.0); analyze diligence re purchase agreement (1.0) .
11/27/18	David Wheat, P.C.	0.50	Correspond with A. Sexton re tax issues.
11/27/18	Michelle A. Williamson	2.00	Review, analyze disclosure schedules (1.0); compare content of the disclosure schedules to previously provided information (1.0).
11/27/18	David James Wilson	1.80	Research prior due diligence responses to determine overlap (.9); draft memorandum outlining same (.9).
11/28/18	Nicholas Adzima	0.20	Review and revise disclosure statement and plan formatting.
11/28/18	Maya Ben Meir	3.80	Participate in telephone conference with G. Mijares-Shafai re the disclosure statement (.3); review and revise declaration supporting the disclosure statement (1.0); review and revise proposed disclosure statement order (1.0); review and revise the objection tracker re disclosure statement objections (1.5).

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<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
11/28/18	Neda Davanipour	3.20	Review revise disclosure statement order per K&E comments (1.0); revise and revise Disclosure Statement (1.0); review and revise same re Creditors Committee comments (1.0); correspond with K&E team re same (.2).
11/28/18	Juliesa Edwards	0.30	Telephone conference with K&E team re status of deal documents.
11/28/18	Julia R. Foster	0.30	Prepare disclosure statement Order for attorney review.
11/28/18	John Thomas Goldman	0.50	Correspond with various parties re purchase and sale agreement (.2); telephone conference with various parties re same (.3).
11/28/18	Kim Hicks	0.30	Office conference re purchase agreement with K&E team.
11/28/18	Chris Koenig	7.60	Telephone conference with G. Pesce, G. Mijares-Shafai and SEC re comments to the disclosure statement (.4); telephone conference with G. Mijares-Shafai and PBGC re comments to the disclosure statement (.2); correspond with various stakeholders re comments to the disclosure statement (1.3); review and revise disclosure statement (3.9); review and revise plan (1.2); correspond with G. Mijares-Shafai re same (.6).
11/28/18	Chris Koenig	0.60	Telephone conference with K&E corporate team and Kramer Levin re potential issues relating to the proposed sale (.3); correspond with K&E team re same (.3).
11/28/18	Dilen Kumar	3.70	Participate in telephone conference with Kramer Levin and K&E team re WARN Act liability issues (1.0); prepare for same (1.0); participate in telephone conference with Faskens re Canadian law issues in APA (1.0); review revised APA from Kramer Levin (.7).

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<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
11/28/18	Gerardo Mijares-Shafai	7.90	Review, revise disclosure statement objection chart (1.2); telephone conference with M. Ben-Meir re same and disclosure statement order declaration (.1); revise disclosure statement reply (.8); telephone conference with SEC counsel re disclosure statement revisions (.4); revise disclosure statement with SEC comments, WMLP Lender comments, PBGC comments and C. Koenig comments (3.9); revise disclosure statement order re same (1.2); telephone conference with J. Song re voting mechanics and report generation per Creditors' Committee comments (.3).
11/28/18	Gerardo Mijares-Shafai	0.10	Telephone conference with Westmoreland advisors and ad hoc group advisors re stalking horse purchase agreement.
11/28/18	Morgan Carter Moore	0.20	Review and revise document listing K&E due diligence responses.
11/28/18	Bryan M. O'Keefe	0.80	Participate in telephone conference with Kramer Levin re WARN Act and strategic next steps (.4); prepare for same (.4).
11/28/18	Gregory F. Pesce	2.10	Review and revise disclosure statement.
11/28/18	Randy Santa Ana	1.40	Review and analyze prior diligence requests in connection with populating PSA schedules and correspondence re the same (1); correspondence re HSR matters (.2); correspondence re Canadian entity matters (.2).
11/28/18	Michael Saretsky	3.90	Review draft purchase agreement for environmental matters and prepare markup in conjunction with K&E Corporate and Environmental teams (3.9).
11/28/18	Steve Schwarzbach	8.40	Telephone conference with AHG professionals re labor issue (1.0); correspond with same re same (1.0); telephone conference with AHG Canadian counsel re issues re purchase agreement (1.0), correspondence re same (1.0); review and analyze Kramer markup of APA (3.0); correspond with K&E team re same (.7); analyze corporate issues re purchase agreement (.7) .

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<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
11/28/18	Angel Torres	2.50	Review and analyze draft of purchase agreement (2.0); telephone conference with K&E team re markup of purchase agreement (.5).
11/28/18	David Wheat, P.C.	0.80	Analyze tax issues re CODI/163j issues for purchase agreement (.4); correspond with A Sexton re above (.4).
11/28/18	Michelle A. Williamson	6.00	Review disclosure schedules (3.0); compare content of the disclosure schedules to previously provided information (3.0).
11/28/18	David James Wilson	2.10	Analyze and revise memo on information requests (1.5); provide additional research to K&E team for telephone conference with Kramer Levin (.6).
11/28/18	Gabriela Eileen Zamfir	0.50	Revise plan confirmation objection tracker (.4); office conference with G. Mijares-Shafai re plan definition update (.1).
11/29/18	Nicholas Adzima	1.30	Review and revise disclosure statement (.9); correspond with N. Davanipour re same (.2); update Creditors' Committee objection tracker re plan (.2).
11/29/18	Maya Ben Meir	2.80	Review and revise the disclosure statement (.8); participate in telephone conference with G. Mijares-Shafai re the objection tracker re same (.2); review and revise same (1.8).
11/29/18	Ryan Besaw	0.50	Research re declaratory judgment precedent.
11/29/18	Mary Kogut Brawley	0.30	Review and revise purchase agreement.
11/29/18	John G. Caruso	0.90	Review the stalking horse sale agreement.
11/29/18	Neda Davanipour	3.90	Correspond with N. Adzima and M. Ben Meir re disclosure statement and disclosure statement order (.2); review revise same per Creditors' Committee, SEC, and Chubb (.6); review Creditors' Committee issues list and review revise objection tracker re same (.4); further revise disclosure statement order and correspond with M. Ben Meir re same (1.7); telephone conference with G. Mijares re disclosure statement order (.2); review revise same (.6); correspond with K&E team re same (.2).
11/29/18	Mohsen Ghazi	1.50	Telephone conference with K&E team, A. Sexton re tax issues re purchase agreement.

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<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
11/29/18	Kim Hicks	0.20	Office conference with K&E team, S. Schwarzbach re purchase agreement.
11/29/18	Jonathan E. Kidwell	1.70	Review and revise draft credit bid purchase agreement (1.0); correspond with K&E team re same (.7).
11/29/18	Chris Koenig	4.60	Telephone conference with Colstrip utilities re disclosure statement (.5); review and revise disclosure statement (2.3); correspond with G. Pesce, G. Mijares-Shafai, Kramer Levin team, and various objecting parties re same (.9); review and revise chart re disclosure statement responses (.9).
11/29/18	Chris Koenig	4.50	Telephone conference with K&E, Kramer Levin, Jones Day, re potential tax issues relating to sale (.9); correspond with G. Pesce and A. Sexton re same (.5); review and revise asset purchase agreement (1.2); telephone conference with S. Schwarzbach re asset purchase agreement (1.5); telephone conference with Company and arbitration counsel re arbitration claim to be included in sale of WLB's assets (.4).
11/29/18	Dilen Kumar	2.40	Review and analyze purchase agreement mark-up from Kramer Levin (2.0); prepare for telephone conference with Kramer Levin re same (.4) .
11/29/18	Gerardo Mijares-Shafai	5.20	Revise disclosure statement and disclosure statement objection tracker (3.0); correspond with C. Koenig re comments to same (.5); correspond with G. Pesce re same (.2); telephone conference with M. Ben-Meir re additions to disclosure statement objection tracker (.2); telephone conference with N. Davanipour re disclosure statement order revisions (.3); office conference with C. Koenig re revisions to disclosure statement objection tracker (.2); telephone conference with C. Koenig and Colstrip coal supplier comments to disclosure statement (.4); follow up conference with C. Koenig re revisions re same (.1); review, revise disclosure statement order (.3).
11/29/18	Morgan Carter Moore	2.50	Review and revise internal document for reviewing seller's representations in past transactions with buyer.

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<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
11/29/18	Gregory F. Pesce	1.90	Review and revise disclosure statement.
11/29/18	Randy Santa Ana	5.70	Correspondence with K&E team re PSA (1.1); prepare analysis of seller reps from precedent purchase agreements (4.6).
11/29/18	Michael Saretsky	0.40	Review draft asset purchase agreement for environmental matters.
11/29/18	Steve Schwarzbach	10.10	Telephone conference with C. Koenig re purchase agreement (2.0); review and analyze Kramer markup of the purchase agreement (3.0); correspond with K&E team re same (2.0); conduct diligence and precedent review re same (3.1).
11/29/18	Michelle A. Williamson	6.00	Draft template for representations and warranties comparison review (3.0); summarize various representations and warranties for comparison (3.0).
11/29/18	David James Wilson	3.90	Review, analyze precedent re representations and warranties memorandum.
11/29/18	Gabriela Eileen Zamfir	1.00	Revise plan definitions (.2); revise objection tracker re creditors' committee objections (.7); telephone conference with C. Koenig re research project (.1).
11/30/18	Shubi Arora, P.C.	0.50	Review Kramer Levin comments to purchase agreement.
11/30/18	Maya Ben Meir	2.20	Review and revise objection tracker of the objections to the disclosure statement (2.0); participate in telephone conference with G. Mijares-Shafai re objection tracker (.2).
11/30/18	Maya Ben Meir	0.50	Review and revise potential sale motion.
11/30/18	Neda Davanipour	0.30	Telephone conference with G Mijares and M. Ben Meir re disclosure statement and work in progress related same.
11/30/18	James Romain Dolphin III	0.50	Correspond with K&E team re asset purchase agreement.
11/30/18	Mohsen Ghazi	0.50	Telephone conference re tax issues re purchase agreement with K&E team, A. Sexton.
11/30/18	Kim Hicks	1.80	Office conference with opposing counsel re PSA.
11/30/18	Jonathan E. Kidwell	0.50	Correspond with K&E team re implications of requested environmental paragraph in disclosure statement.

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<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
11/30/18	Chris Koenig	8.70	Telephone conference with G. Mijares-Shafai and Kramer Levin re disclosure statement (1.1); telephone conference with G. Mijares-Shafai, A&M and Donlin Recano re voting mechanics (.3); review and revise disclosure statement (2.9); various telephone conferences with objecting parties to disclosure statement (3.3); correspond with G. Pesce, G. Mijares-Shafai, and Kramer Levin team re same (1.1).
11/30/18	Chris Koenig	4.20	Telephone conference with Kramer Levin, Centerview re potential sale (.3); telephone conference with K&E and Kramer Levin teams re stalking horse purchase agreement (1.7); review and revise potential sale motion (.5); correspond with M. Ben Meir re same (.5); review and revise term sheet re same (1.2).
11/30/18	Dilen Kumar	5.70	Participate in telephone conference with K. Hicks, S. Schwarzbach and R. Santa Ana re revised APA from Kramer Levin (.7); prepare for same (2.0); participate in telephone conference with S. Schwarzbach, K. Hicks, R. Santa Ana, C. Koenig and Kramer Levin team re APA mark-up (.7); prepare for same (2.3).
11/30/18	Gerardo Mijares-Shafai	4.60	Telephone conference with Kramer Levin re comments to disclosure statement (.9); review, revise disclosure statement with comments from Kramer (3.2); telephone conference with Donlin and A&M team re ballot construction (.3); follow up conference with C. Koenig re same (.1); telephone conference with Maya re revisions to disclosure statement objection tracker (.1).
11/30/18	Morgan Carter Moore	1.30	Telephone conference with S. Schwarzbach, R. Santa Ana, M. Williamson, and D. Wilson re seller representations precedent review (.7); review and revise same (.6).
11/30/18	Bryan M. O'Keefe	1.30	Draft the purchase agreement.
11/30/18	Gregory F. Pesce	3.20	Review and revise disclosure statement.
11/30/18	Randy Santa Ana	6.50	Prepare analysis of seller reps from precedent purchase agreements (3.2); conference with K&E team re PSA reps (1.1); conference with Kramer re open PSA matters and discussion with K&E team re the same (2.2).

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<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
11/30/18	Michael Saretsky	1.40	Review disclosure statement language for environmental matters.
11/30/18	Steve Schwarzbach	10.50	Analyze issues re the purchase agreement (2.0); correspond with K&E team re same (2.0); review and analyze Kramer markup of APA (2.0); correspond with K&E team re same (.5); review diligence and precedent (2.0); telephone conference with AHG counsel re purchase agreement (2.0).
11/30/18	Michelle A. Williamson	5.00	Draft template for purchase agreement (2.0); conduct term comparison review (2.0); summarize various terms for comparison (1.0)
11/30/18	David James Wilson	1.50	Review and revise seller's representations document.
Total		660.10	

KIRKLAND & ELLIS LLP

AND AFFILIATED PARTNERSHIPS

601 Lexington Avenue
New York, NY 10022

FEIN 36-1326630

January 9, 2019

Westmoreland Coal Company
9540 South Maroon Circle, Suite 300
Englewood, CO 80112

Attn: Michael Hutchinson

Invoice Number: 1050008342

Client Matter: 42917-15

In the Matter of [WLB] Employee / Legacy Issues

For legal services rendered through November 30, 2018
(see attached Description of Legal Services for detail)

\$ 189,192.00

Total legal services rendered

\$ 189,192.00

Legal Services for the Period Ending November 30, 2018
Westmoreland Coal Company
[WLB] Employee / Legacy Issues

Invoice Number: 1050008342
Matter Number: 42917-15

Summary of Hours Billed

<u>Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Nicholas Adzima	1.50	575.00	862.50
Whitney L. Becker	35.50	1,015.00	36,032.50
Jack N. Bernstein	3.00	1,255.00	3,765.00
Chris Koenig	5.70	950.00	5,415.00
Allison McDonald	38.10	950.00	36,195.00
Xanath McKeever	71.00	1,085.00	77,035.00
Michael B. Slade	24.20	1,235.00	29,887.00
TOTALS	179.00		\$ 189,192.00

Legal Services for the Period Ending November 30, 2018
 Westmoreland Coal Company
 [WLB] Employee / Legacy Issues

Invoice Number: 1050008342
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Description of Legal Services

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
11/01/18	Whitney L. Becker	1.20	Draft motion re protective order and correspond with Committee re same (1.0); review correspondence with Coal Act Funds re retiree motion (.2).
11/01/18	Xanath McKeever	7.70	Draft motion for judgment on pleadings re Coal Act Funds' complaint for declaratory relief.
11/01/18	Xanath McKeever	0.20	Analyze re proposed extension of Debtors' time to respond to Retiree Committee motion concerning modification of retiree benefits under section 1114.
11/02/18	Whitney L. Becker	0.90	Correspond with K&E team re strategy for opposition to retiree committee motion (.5); review retiree case law for same (.4).
11/02/18	Allison McDonald	0.20	Telephone conference with W. Becker re response to Coal Act 1114 motion.
11/02/18	Allison McDonald	3.80	Draft objection to Coal Act motion for retiree committee.
11/02/18	Xanath McKeever	6.10	Draft motion for judgment on pleadings against Coal Act Funds' complaint for declaratory relief.
11/04/18	Allison McDonald	1.30	Revise objection to motion for retiree committee.
11/04/18	Michael B. Slade	1.20	Telephone conference with K&E team re motion for judgment on pleadings and review same.
11/05/18	Whitney L. Becker	1.50	Review and revise draft opposition to Coal Act Fund's motion to appoint retiree committee.
11/05/18	Jack N. Bernstein	3.00	Analyze pension and union issues (2.0); prepare correspondences re same (.5); telephone conferences with K&E team re same (.5).

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<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
11/05/18	Allison McDonald	2.80	Revise objection to motion for section 1114 committee (2.1); correspond with W. Becker re same (.1); telephone conference with K&E team re second day hearing and labor strategy (.4); follow up telephone conference with W. Becker re same (.1); correspond with M. Slade re same (.1).
11/05/18	Xanath McKeever	8.70	Revise motion for judgment on the pleadings against Coal Act Funds' complaint for declaratory relief (6.2); draft insert re context for Debtors' intention to seek relief under section 1114 with respect to Coal Act retiree benefit (2.5).
11/06/18	Whitney L. Becker	1.00	Telephone conference with G. Pesce, M. Slade and A. McDonald re retiree motion limited objection (.5); begin review of draft retiree motion (.5).
11/06/18	Allison McDonald	4.80	Telephone conference with W. Becker, M. Slade and G. Pesce re Coal Act Fund issues (.5); review and analyze correspondence forwarded by M. Slade re same (.1); correspond with W. Becker re same (.1); revise limited objection to retiree committee motion (3.5); research re same (.4); telephone conference with G. Pesce and S. Williams re 1114 and DIP objection (.2).
11/06/18	Xanath McKeever	6.50	Revise motion for judgment on the pleadings against Coal Act Funds' complaint for declaratory relief.
11/07/18	Whitney L. Becker	5.00	Revise limited objection to retiree committee motion (4.3); telephone conference with A. McDonald re same (.3); review motion to dismiss adversary proceeding (.4).
11/07/18	Allison McDonald	6.40	Review and analyze correspondence from K&E team re Coal Act motion to dismiss (.1); review and analyze draft motion to dismiss (.7); draft declarations in support of 1113 and 1114 motions (2.5); research section 1114 committees (.6); telephone conferences with W. Becker re same and 1114 committee opposition (.3); draft additional inserts re 1114 committee opposition and make revisions to same (2.1); correspond with M. Slade re draft re same (.1).

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<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
11/07/18	Xanath McKeever	2.40	Revise motion for judgment on pleadings against Coal Fund Act's complaint.
11/07/18	Michael B. Slade	3.80	Revise 12(c) brief (2.1); revise opposition to retiree committee motion (1.7).
11/08/18	Whitney L. Becker	4.60	Review motion re deadlines re Coal Act Funds' motions (.5); review document requests (.4); correspond with R. McGuire, T. Bow and G. Pesce re requests to Company for document collection (.7); respond to Company comments re retiree motion (.3); review, analyze cite check questions (.3); revise request for production (.5); telephone conference with K&E team re lender comments to motion (.2); revise same (.3); telephone conference with A. McDonald re document collection (.3); review second day litigation issues (.3); telephone conference with R. McEntire re conferences with Company resources re document collection (.2); telephone conference with M. Slade and G. Pesce re lender comments to Funds' motion and adversary proceeding (.2); research local rules re meet and confer obligations and motions (.2); participate in San Juan call (.2).
11/08/18	Allison McDonald	5.50	Correspond with K&E team re finalizing Coal Act opposition filings (.1); draft RFPs for Coal act and UMWA (1.2); revise same in accordance with comments from W. Becker (.2); correspond with W. Becker re same (.1); correspond with W. Becker re same (.1); correspond with K&E team re Creditors' Committee discovery requests (.1); revise 1114 committee motion (.3); revise Coal Act motion for judgment(.1); review and analyze UMWA request for information (.3); draft Company declaration re section 1113 and 1114 motion (2.7); telephone conference with W. Becker re case management and strategy (.3).
11/08/18	Xanath McKeever	4.00	Revise motion for judgment on pleadings against Coal Act Funds' complaint for declaratory relief.
11/08/18	Xanath McKeever	4.30	Draft answer to Coal Act Funds' complaint for declaratory relief.

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<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
11/08/18	Michael B. Slade	1.40	Revise scheduling motion (.8); revise motion (.6).
11/09/18	Whitney L. Becker	1.40	Prepare for and telephone conference with R. Mauceri, Coal Act Funds' counsel, re limited objection to retiree motion (.2); correspond with M. Slade and A. McDonald re document requests and production and labor filings (.7); incorporate revisions into retiree motion (.3); correspond with Company re responses to Funds (.2).
11/09/18	Xanath McKeever	0.50	Review and analysis re motion for judgment on pleadings against Coal Act Funds' complaint for declaratory relief and related filings (.3); correspond with K&E team re same (.2).
11/09/18	Michael B. Slade	4.40	Draft and revise 12(c) motion (1.0); draft and edit retiree committee opposition (.8); draft and edit scheduling motion (.7); correspond with K&E team re next steps (.5); review and edit answer to complaint (1.4).
11/10/18	Whitney L. Becker	0.60	Correspond with lenders re answer to Coal Act Funds' complaint (.3); correspond with K&E team re filings re opposition to Coal Act Funds' adversary proceedings (.3).
11/11/18	Chris Koenig	3.10	Review and revise rule 12(c) motion (.8); review and revise scheduling motion (.6); review and revise retiree committee objection (.9); correspond with G. Pesce, M. Slade, X. McKeever, W. Becker, A. McDonald re the foregoing (.8).
11/11/18	Allison McDonald	0.30	Review and analyze final 1114 committee motion (.2); correspond with W. Becker and C. Koenig re same (.1).
11/11/18	Xanath McKeever	1.80	Review and revise Coal Act Funds' complaint (1.0); review and analyze re motion for judgment on pleadings and related pleadings responding to Coal Act Funds' complaint for declaratory relief (.8).
11/11/18	Michael B. Slade	2.10	Revise briefs re Coal Act Funds (1.8); correspond re same (.3).

Legal Services for the Period Ending November 30, 2018
 Westmoreland Coal Company
 [WLB] Employee / Legacy Issues

Invoice Number: 1050008342
 Matter Number: 42917-15

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
11/12/18	Allison McDonald	1.40	Telephone conference with Kramer Levin team, K&E team, and Venable team (.5); telephone conference with Company (including L. Martinez), Venable team (including G. Ossi) and K&E team (including M. Slade and W. Becker) re strategy (.7); telephone conference with W. Becker re same (.1); review and analyze 1114 precedent (.1).
11/12/18	Michael B. Slade	2.90	Telephone conference with K&E team re fulfillment of data requests (.6); telephone conference with Kramer Levin re labor issues (.5); review briefs (1.4); edit reply brief (.4).
11/13/18	Xanath McKeever	0.20	Analyze re key cases re Coal Act issues.
11/14/18	Whitney L. Becker	2.30	Review and analyze Coal Act Funds' reply to retiree motion (.6); draft summary of same with analysis of same for M. Slade (.8); correspond with team re analysis of same (.4); review and revise talking points for second day hearing re retiree motion (.5).
11/14/18	Xanath McKeever	0.20	Review Coal Act Funds' response to Debtors' retiree committee motion and related e-mail communications.
11/15/18	Allison McDonald	0.40	Review and analyze correspondence re WellDyne requests (.1); review and analyze correspondence re hearing strategy (.1); telephone conference with W. Becker re hearing and committee strategy (.2).
11/19/18	Allison McDonald	5.10	Draft opposition to Coal Act Committee appointment (3.5); research re same (.4); draft revised Creditors' Committee discovery tracker (.1); correspond with A&M and Centerview teams re same (.2); review and analyze correspondence from K&E team (including W. Becker and M. Holden) re Creditors' Committee discovery (.2); review and analyze WTW documents re health insurance options (.7).
11/20/18	Whitney L. Becker	1.80	Revise draft motion opposing appointment of Funds to retiree committee.
11/20/18	Whitney L. Becker	1.10	Telephone conference with K&E team re Colstrip and San Juan proposals (.9); telephone conference with K&E team re Dec. 18 hearing preparation (.2).

Legal Services for the Period Ending November 30, 2018
 Westmoreland Coal Company
 [WLB] Employee / Legacy Issues

Invoice Number: 1050008342
 Matter Number: 42917-15

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
11/20/18	Allison McDonald	2.20	Review and analyze proposal (.1); correspond with W. Becker re Creditors' Committee request diligence (.1); telephone conference with K&E team (including W. Becker and M. Slade) and Company (including L. Martinez and G. Goodheart) re labor strategy (.7); review and analyze San Juan draft proposal (.1); revise opposition to coal act (.2); correspond with M. Slade and W. Becker re coal act opposition (.1); update UMW discovery tracker (.8); correspond with D. Blank re same (.1).
11/20/18	Xanath McKeever	1.50	Analyze re Coal Act issues re Funds' complaint.
11/20/18	Xanath McKeever	4.00	Draft summary of argument for hearing on the Debtors' Rule 12(c) motion to dismiss Coal Act Funds' claim for declaratory relief.
11/20/18	Michael B. Slade	1.40	Telephone conference with Company and K&E team re labor issues (.6); review, analyze labor matters (.8).
11/21/18	Michael B. Slade	0.80	Telephone conference with advisors re union matters.
11/23/18	Xanath McKeever	3.00	Draft summary of argument for hearing on the Debtors' Rule 12(c) motion to dismiss Coal Act Funds' claim for declaratory relief.
11/26/18	Whitney L. Becker	1.00	Review and revise motion (.7); correspond with K&E team re possible additions and revisions to motion (.3).
11/26/18	Whitney L. Becker	0.50	Attend and participate in telephone conference and prepare for same.
11/26/18	Xanath McKeever	6.00	Draft summary of argument for hearing on the debtors' Rule 12(c) motion to dismiss Coal Act Funds' claim for declaratory relief.
11/26/18	Michael B. Slade	0.40	Correspond with K&E team re labor issues.
11/27/18	Whitney L. Becker	3.80	Follow-up on Creditors' Committee document requests (.5); participate in teleconference with e-discovery vendor re document review (.5); provide follow-up materials to vendor following same (.3); draft protective order and motion to accompany protective order (.8); review and analyze Coal Act Funds' opposition to Debtors' 12(c) motion and provide analysis re same (1.7).

Legal Services for the Period Ending November 30, 2018
 Westmoreland Coal Company
 [WLB] Employee / Legacy Issues

Invoice Number: 1050008342
 Matter Number: 42917-15

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
11/27/18	Chris Koenig	2.60	Review and provide comments on Coal Act Funds' opposition to Rule 12(c) motion (1.1); review and revise memorandum re issues raised by same (1.5).
11/27/18	Allison McDonald	3.80	Review and analyze correspondence re PBGC document production (.1); correspond with w. Becker re UMWA requests (.2); telephone conference with D. Blank re UMWA requests (.1); review and analyze documents uploaded in response to UMWA requests and update tracker re same (1.3); correspond with D. Blank and W. Becker re same (.3); review and analyze retiree letters (.2); review and analyze correspondence re Coal Act response to motion to dismiss (.2); review and analyze Coal Act response to motion to dismiss (.9); correspond with L. Martinez and W. Becker re status of UMWA requests (.4); correspond with same re same (.1).
11/27/18	Xanath McKeever	5.70	Analysis re the Coal Act Funds' opposition to Westmoreland's Rule 12(c) motion (4.3); correspond with K&E team and analysis re same (1.4).
11/27/18	Xanath McKeever	0.90	Review and analysis re Coal Act issues.
11/27/18	Michael B. Slade	1.40	Review materials and prepare for argument.
11/28/18	Whitney L. Becker	3.70	Review analysis of Coal Act Funds' response from X. McKeever, C. Koenig, and G. Ossi (1.0); correspond with A. McDonald re UMWA requests and review tracker of same (.4); attend advisors' coordination telephone conference (.9); telephone conference with G. Pesce re Colstrip (.3); correspond with Welldyne re UMWA requests (.2); read and analyze outline for Coal Act Funds 12(c) hearing (.5); correspond with K&E team re appropriate attendees re union bargaining session (.2); correspond with K&E team re IUOE protective order and confidentiality (.2).
11/28/18	Xanath McKeever	3.10	Analysis and correspondence re Coal Act issues.
11/28/18	Xanath McKeever	3.00	Review and analysis re the Coal Act's legislative history.
11/29/18	Nicholas Adzima	1.50	Prepare for hearing re labor issues

Legal Services for the Period Ending November 30, 2018
 Westmoreland Coal Company
 [WLB] Employee / Legacy Issues

Invoice Number: 1050008342
 Matter Number: 42917-15

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
11/29/18	Whitney L. Becker	2.50	Participate telephonically in hearing re Debtors' 12(c) motion (1.5); telephone conference with G. Pesce re same (.2); communicate with IUOE counsel re protective order (.2); review update from Company re bargaining session (.2); review summary documents re sale process and additional bids for incorporation into 1114 motion (.4).
11/29/18	Allison McDonald	0.10	Review and analyze additional proposals re San Juan and correspondence re same.
11/29/18	Xanath McKeever	1.20	Telephone conference with K&E team re hearing on Debtors' Rule 12(c) Motion for Judgment on Pleadings against Coal Act Funds' complaint for declaratory relief (1.0); analysis and correspondence re same (.2).
11/29/18	Michael B. Slade	3.60	Prepare for hearing re 12(c) motion.
11/29/18	Michael B. Slade	0.20	Correspond with K&E team re protective order.
11/30/18	Whitney L. Becker	2.60	Telephone conference with A. McDonald re outstanding items and transition (.5); prepare for same (.3); review latest summaries from San Juan negotiations (.4); telephone conference with Company re IUOE bargaining at San Juan and Colstrip (.6); conduct follow-up from same (.5); correspond with A&M and Company re Creditors' Committee requests and budgets (.3).
11/30/18	Michael B. Slade	0.60	Correspond with K&E team re Coal Act issues.
Total		179.00	

KIRKLAND & ELLIS LLP

AND AFFILIATED PARTNERSHIPS

601 Lexington Avenue
New York, NY 10022

FEIN 36-1326630

January 9, 2019

Westmoreland Coal Company
9540 South Maroon Circle, Suite 300
Englewood, CO 80112

Attn: Michael Hutchinson

Invoice Number: 1050008265

Client Matter: 42917-17

In the Matter of [WLB] Hearings

For legal services rendered through November 30, 2018
(see attached Description of Legal Services for detail)

\$ 1,976.00

Total legal services rendered

\$ 1,976.00

Legal Services for the Period Ending November 30, 2018
Westmoreland Coal Company
[WLB] Hearings

Invoice Number: 1050008265
Matter Number: 42917-17

Summary of Hours Billed

<u>Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Michael B. Slade	1.60	1,235.00	1,976.00
TOTALS	3.20		\$ 1,976.00

Legal Services for the Period Ending November 30, 2018
Westmoreland Coal Company
[WLB] Hearings

Invoice Number: 1050008265
Matter Number: 42917-17

Description of Legal Services

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
11/29/18	Michael B. Slade	1.60	Attend hearing in Houston re retiree issues.
Total		1.60	

KIRKLAND & ELLIS LLP

AND AFFILIATED PARTNERSHIPS

601 Lexington Avenue
New York, NY 10022

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January 9, 2019

Westmoreland Coal Company
9540 South Maroon Circle, Suite 300
Englewood, CO 80112

Attn: Michael Hutchinson

Invoice Number: 1050008263

Client Matter: 42917-22

In the Matter of [WLB] Retention - Non K&E

For legal services rendered through November 30, 2018
(see attached Description of Legal Services for detail)

\$ 37,081.00

Total legal services rendered

\$ 37,081.00

Legal Services for the Period Ending November 30, 2018
 Westmoreland Coal Company
 [WLB] Retention - Non K&E

Invoice Number: 1050008263
 Matter Number: 42917-22

Summary of Hours Billed

<u>Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Anthony Abate	0.40	310.00	124.00
Nicholas Adzima	4.30	575.00	2,472.50
Maya Ben Meir	3.50	575.00	2,012.50
Timothy Robert Bow	0.30	950.00	285.00
Neda Davanipour	3.30	675.00	2,227.50
Susan D. Golden	22.10	1,045.00	23,094.50
Katie Kane	5.90	230.00	1,357.00
Gerardo Mijares-Shafai	2.80	875.00	2,450.00
Carrie Therese Oppenheim	0.60	410.00	246.00
Robert Orren	7.40	380.00	2,812.00
TOTALS	51.10		\$ 37,081.00

Legal Services for the Period Ending November 30, 2018
 Westmoreland Coal Company
 [WLB] Retention - Non K&E

Invoice Number: 1050008263
 Matter Number: 42917-22

Description of Legal Services

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
11/01/18	Neda Davanipour	0.40	Correspond with K&E team re McKinsey retention application.
11/01/18	Susan D. Golden	1.70	Correspond with P. Ivanick re revisions to McKinsey declaration (.3); finalize revisions to McKinsey application and proposed order (.3); correspond with G. Pesce re sending McKinsey application to parties in interest and notice for filing (.1); correspond with S. Bremmer of Centerview re U.S. Trustee comments to Centerview application (.2); review orders and compare to U.S. Trustee comments to Centerview (.8).
11/03/18	Susan D. Golden	0.50	Correspond with G. Pesce re McKinsey application and U.S. Trustee open issues on Centerview application.
11/04/18	Susan D. Golden	1.70	Review research re McKinsey (1.3); correspond with G. Pesce and K&E team re same (.4).
11/04/18	Katie Kane	2.80	Research re retention issues.
11/05/18	Susan D. Golden	2.90	Telephone Conference with F. Carter of Venable re 327(e) application (1.0); telephone conference with P. Ivanick re McKinsey conflicts search and hearing dates and deadlines (.5); review reports re parties in interest for McKinsey (.5); telephone conference with S. Bremer, J. Preis and A. Kosowski re Centerview response to U.S. Trustee comments vis a vis the other professional retentions (.4); correspond with A. Kosowski re same (.1); correspond with S. Statham and H. Duran with Centerview responses to U.S. Trustee requests (.2); correspond with D. Harris of Mofo re request for revision to Centerview retention order (.1), and review same (.1).
11/05/18	Gerardo Mijares-Shafai	0.70	Telephone conference with McKinsey team re retention schedules (.2); review and analyze interested parties list (.3); correspond with K&E conflicts re same (.2).

Legal Services for the Period Ending November 30, 2018
 Westmoreland Coal Company
 [WLB] Retention - Non K&E

Invoice Number: 1050008263
 Matter Number: 42917-22

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
11/06/18	Susan D. Golden	1.00	Correspond with Centerview re UCC/Jefferies requests to modify Engagement Letter (.2); correspond with G. Pesce and T. Bow re McKinsey & Venable applications and creditor review thereof (.3); review A&M response to U.S. Trustee comments (.1); A&M revisions to retention order (.4).
11/07/18	Neda Davanipour	0.80	Review and revise McKinsey motion, declaration and order (.6); correspond with S. Golden re same (.2).
11/07/18	Susan D. Golden	0.60	Correspond with U.S. Trustee re Centerview retention application (.1); correspond with U.S. Trustee re Alvarez responses to U.S. Trustee retention comments (.1); telephone conference with F. Carter of Venable re conflicts search (.3); correspond with G. Mijares-Shafai and T. Bow re same (.1).
11/08/18	Timothy Robert Bow	0.10	Review and analyze McKinsey retention application.
11/08/18	Susan D. Golden	1.80	Telephone conference with G. Pesce, E. Freeman and H. Duran re comments to retention applications and retirement committee formation (.7); review and finalize McKinsey and Venable retention applications for filing (.8); conference with U.S. Trustee re Centerview responses to U.S. Trustee comments to retention order (.1); correspond with H. Duran re responses to U.S. Trustee retention application comments (.2).
11/08/18	Robert Orren	0.80	Prepare materials for filing McKinsey retention application (.6); correspond with N. Davanipour re same (.2).
11/09/18	Neda Davanipour	1.50	Correspond with K&E, S. Golden and Kramer Levin re McKinsey retention application (.8); correspond with S. Golden re Centerview retention application (.3); revise order (.4).
11/10/18	Susan D. Golden	0.30	Correspond with K. Manoukian re Centerview retention order and comments thereto (.2); correspond with S. Bremer and G. Pesce re K. Manoukian comments re same (.1).
11/11/18	Neda Davanipour	0.10	Review and revise Centerview retention application and correspond with S. Golden re same.

Legal Services for the Period Ending November 30, 2018
 Westmoreland Coal Company
 [WLB] Retention - Non K&E

Invoice Number: 1050008263
 Matter Number: 42917-22

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
11/16/18	Gerardo Mijares-Shafai	0.20	Correspond with CVP and K&E teams re monthly fee statements and interim compensation order.
11/19/18	Gerardo Mijares-Shafai	1.00	Review and analyze retention inquiry from McKinsey (.2); correspond re same (.1); review, analyze interim compensation procedures (.2); correspond with CVP team re same (.2); telephone conference with J. Preis re same (.2); office conference with T. Bow re J. Preis inquiries re same (.1).
11/20/18	Anthony Abate	0.40	Prepare template re October monthly Centerview fee statement.
11/20/18	Timothy Robert Bow	0.20	Review and analyze precedent re Centerview fee statement (.1); correspond with G. Mijares-Shafai re same (.1).
11/20/18	Gerardo Mijares-Shafai	0.30	Correspond with T. Bow and CVP team re monthly fee statement pleading (.2); review and analyze precedent re same (.1).
11/21/18	Susan D. Golden	0.30	Telephone conference with G. Pesce re McKinsey retention (.2); correspond with L. Kweskin of Schulte re comments to McKinsey retention order (.1).
11/26/18	Gerardo Mijares-Shafai	0.40	Correspond and telephone conference with McKinsey re supplemental retention disclosure filings (.4).
11/27/18	Neda Davanipour	0.50	Telephone conference with S. Golden, G. Pesce and McKinsey re retention application re same.
11/27/18	Susan D. Golden	1.30	Review U.S. Trustee comments to McKinsey retention application (.3); correspond with G. Pesce re same (.1); telephone conference with P. Ivanick, A. Sher, G. Pesce, and N. Davanipour re U.S. Trustee comments to McKinsey retention and logistics of handling responses to potential objections (.7); office conference with N. Davanipour re follow-up conference (.2).
11/28/18	Nicholas Adzima	2.10	Draft supplemental declaration for McKinsey retention application.

Legal Services for the Period Ending November 30, 2018
 Westmoreland Coal Company
 [WLB] Retention - Non K&E

Invoice Number: 1050008263
 Matter Number: 42917-22

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
11/28/18	Susan D. Golden	1.70	Correspond with P. Ivanick and S. Stratham re extension of U.S. Trustee deadline to object to McKinsey retention (.1), review and revise proposed stipulation extending U.S. Trustee time to object (.3); correspond with G. Pesce re same (.1); telephone conference and correspond with G. Pesce re entry of McKinsey order (.2); correspond with P. Ivanick re entry of McKinsey order (.2); correspond with S. Stratham re stipulation and entry of McKinsey order (.1); office conference with N. Davanipour re SRZ telephone conference about entry of McKinsey order (.3); review orders entered by Judge Jones (.4).
11/28/18	Robert Orren	3.30	Draft stipulation extending time for U.S. Trustee to object to McKinsey retention application (1.3); revise same (.8); retrieve precedent of declaration in support of McKinsey retention (.8); correspond with K&E working group re same (.4).
11/29/18	Susan D. Golden	3.30	Telephone conference with G. Pesce re Mar-Bow objection to McKinsey retention (.3); review McKinsey objection (1.0); supporting transcripts (.5); begin review Mar-Bow objection to McKinsey's retention (1.3); review Alix retention chart prepared by K. Kane and D. Varn (.2).
11/29/18	Susan D. Golden	1.40	Telephone conference with S. Statham and P. Ivanick re U.S. Trustee comments to McKinsey retention application (.4); telephone conference with P. Ivanick re Schulte comments to McKinsey order (.2); review and revise stipulation extending time for U.S. Trustee to object to McKinsey retention (.5); correspond with P. Ivanick and S. Statham for signoff re stipulation (.1); correspond with S. Zide and Kramer Levin team re Committee's entered retention orders (.2).
11/29/18	Katie Kane	3.10	Research precedent retentions.
11/29/18	Gerardo Mijares-Shafai	0.20	Correspond with J. Preis re monthly fee statement filing (.1); review and analyze interim compensation order re same (.1).

Legal Services for the Period Ending November 30, 2018
 Westmoreland Coal Company
 [WLB] Retention - Non K&E

Invoice Number: 1050008263
 Matter Number: 42917-22

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
11/29/18	Robert Orren	2.70	Revise stipulation extending time for U.S. Trustee to object to McKinsey retention application (1.3); retrieve precedent from ANR re McKinsey, Mar-Bow dispute (1.1); correspond with K&E working group re same (.3).
11/30/18	Nicholas Adzima	2.20	Research precedent re objections to McKinsey retention application (1.8); correspond with C. Koenig re same (.3); draft email to K&E team re same (.1).
11/30/18	Maya Ben Meir	3.50	Research re McKinsey retention issues.
11/30/18	Susan D. Golden	3.60	Review and analyze of Mar-Bow objection to McKinsey retention application (.9); correspond with G. Pesce re same (.4); telephone conference with G. Pesce, S. Hessler and K&E team re Mar-Bow objection (1.0); review Judge Jones order re Mar-Bow objection (.1); direction to U.S. Trustee and telephone conference with G. Pesce re same (.3); review and analyze S. Rhodes letters to C. White re McKinsey application (.5); review and analyze U.S. Trustee statement in Alpha Resources and correspond with G. Pesce re same (.4).
11/30/18	Carrie Therese Oppenheim	0.60	Research re McKinsey retention issues.
11/30/18	Robert Orren	0.60	Distribute to S. Golden code of conduct of judges (.2); distribute to same precedent (.4).
Total		50.60	

KIRKLAND & ELLIS LLP

AND AFFILIATED PARTNERSHIPS

601 Lexington Avenue
New York, NY 10022

FEIN 36-1326630

January 9, 2019

Westmoreland Coal Company
9540 South Maroon Circle, Suite 300
Englewood, CO 80112

Attn: Michael Hutchinson

Invoice Number: 1050008261

Client Matter: 42917-32

In the Matter of [WMLP] Business Operations

For legal services rendered through November 30, 2018
(see attached Description of Legal Services for detail)

\$ 3,610.00

Total legal services rendered

\$ 3,610.00

Legal Services for the Period Ending November 30, 2018
Westmoreland Coal Company
[WMLP] Business Operations

Invoice Number: 1050008261
Matter Number: 42917-32

Summary of Hours Billed

<u>Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Timothy Robert Bow	3.80	950.00	3,610.00
TOTALS	3.80		\$ 3,610.00

Legal Services for the Period Ending November 30, 2018
 Westmoreland Coal Company
 [WMLP] Business Operations

Invoice Number: 1050008261
 Matter Number: 42917-32

Description of Legal Services

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
11/05/18	Timothy Robert Bow	1.50	Correspond with local counsel re MLP litigation (.1); telephone conference with Baker Hostetler re same (.1); review and revise second day orders (1.3).
11/06/18	Timothy Robert Bow	0.40	Telephone conference re litigation issues (.3); review and analyze same (.1).
11/08/18	Timothy Robert Bow	0.50	Telephone conference with J. Grafton re litigation (.1); telephone conference with SRZ re same (.1); telephone conference with Baker Botts re litigation issues (.3).
11/19/18	Timothy Robert Bow	0.60	Telephone conference with powder vendor re vendor agreement (.1); review and revise same (.3); correspond with counsel for Cat, A&M re asset list (.2).
11/28/18	Timothy Robert Bow	0.80	Correspond with Baker Hostetler re Kinder Morgan litigation (.2); telephone conference with Baker Hostetler re same (.2); conference with company re same (.4).
Total		3.80	

KIRKLAND & ELLIS LLP

AND AFFILIATED PARTNERSHIPS

601 Lexington Avenue
New York, NY 10022

FEIN 36-1326630

January 9, 2019

Westmoreland Coal Company
9540 South Maroon Circle, Suite 300
Englewood, CO 80112

Attn: Michael Hutchinson

Invoice Number: 1050008368

Client Matter: 42917-33

In the Matter of [WMLP] Case Administration

For legal services rendered through November 30, 2018
(see attached Description of Legal Services for detail)

\$ 17,377.50

Total legal services rendered

\$ 17,377.50

Legal Services for the Period Ending November 30, 2018
Westmoreland Coal Company
[WMLP] Case Administration

Invoice Number: 1050008368
Matter Number: 42917-33

Summary of Hours Billed

<u>Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Nicholas Adzima	7.90	575.00	4,542.50
Whitney L. Becker	2.30	1,015.00	2,334.50
Maya Ben Meir	4.00	575.00	2,300.00
Ryan Besaw	4.40	250.00	1,100.00
Timothy Robert Bow	4.40	950.00	4,180.00
Mark Holden	3.30	885.00	2,920.50
TOTALS	26.30		\$ 17,377.50

Legal Services for the Period Ending November 30, 2018
 Westmoreland Coal Company
 [WMLP] Case Administration

Invoice Number: 1050008368
 Matter Number: 42917-33

Description of Legal Services

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
11/15/18	Nicholas Adzima	7.90	Prepare materials for Second Day Hearing.
11/15/18	Whitney L. Becker	2.30	Prepare materials for second day hearing.
11/15/18	Maya Ben Meir	4.00	Prepare materials for second day hearing.
11/15/18	Ryan Besaw	4.40	Prepare materials for November 15 hearing.
11/15/18	Timothy Robert Bow	4.40	Prepare materials for second day hearing.
11/15/18	Mark Holden	3.30	Prepare materials for second-day hearing.
Total		26.30	

KIRKLAND & ELLIS LLP

AND AFFILIATED PARTNERSHIPS

601 Lexington Avenue
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FEIN 36-1326630

January 9, 2019

Westmoreland Coal Company
9540 South Maroon Circle, Suite 300
Englewood, CO 80112

Attn: Michael Hutchinson

Invoice Number: 1050008259

Client Matter: 42917-34

In the Matter of [WMLP] Claims Analysis and Objections

For legal services rendered through November 30, 2018
(see attached Description of Legal Services for detail)

\$ 3,325.00

Total legal services rendered

\$ 3,325.00

Legal Services for the Period Ending November 30, 2018
Westmoreland Coal Company
[WMLP] Claims Analysis and Objections

Invoice Number: 1050008259
Matter Number: 42917-34

Summary of Hours Billed

<u>Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Michael Saretsky	3.50	950.00	3,325.00
TOTALS	3.50		\$ 3,325.00

Legal Services for the Period Ending November 30, 2018
 Westmoreland Coal Company
 [WMLP] Claims Analysis and Objections

Invoice Number: 1050008259
 Matter Number: 42917-34

Description of Legal Services

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
11/12/18	Michael Saretsky	0.30	Review Wyoming tax audit.
11/14/18	Michael Saretsky	0.20	Discuss Wyoming tax claim with T. Bow.
11/16/18	Michael Saretsky	1.30	Coordinate review of Wyoming tax claim with Westmoreland team and T. Bow.
11/17/18	Michael Saretsky	0.40	Coordinate discussion on Wyoming tax claim with Westmoreland and T. Bow.
11/18/18	Michael Saretsky	0.20	Telephone conference with Westmoreland and Holland & Hart teams.
11/19/18	Michael Saretsky	0.90	Telephone conference with Holland & Hart and Westmoreland teams re Wyoming tax.
11/26/18	Michael Saretsky	0.20	Provide update to K&E team re Wyoming tax audit matter.
Total		3.50	

KIRKLAND & ELLIS LLP

AND AFFILIATED PARTNERSHIPS

601 Lexington Avenue
New York, NY 10022

FEIN 36-1326630

January 9, 2019

Westmoreland Coal Company
9540 South Maroon Circle, Suite 300
Englewood, CO 80112

Attn: Michael Hutchinson

Invoice Number: 1050008345

Client Matter: 42917-35

In the Matter of [WMLP] Corporate and Securities Matters

For legal services rendered through November 30, 2018
(see attached Description of Legal Services for detail)

\$ 700.00

Total legal services rendered

\$ 700.00

Legal Services for the Period Ending November 30, 2018
Westmoreland Coal Company
[WMLP] Corporate and Securities Matters

Invoice Number: 1050008345
Matter Number: 42917-35

Summary of Hours Billed

<u>Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Mark Kam	0.80	875.00	700.00
TOTALS	0.80		\$ 700.00

Legal Services for the Period Ending November 30, 2018
Westmoreland Coal Company
[WMLP] Corporate and Securities Matters

Invoice Number: 1050008345
Matter Number: 42917-35

Description of Legal Services

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
11/08/18	Mark Kam	0.80	Review and revise outstanding registration statements spreadsheet (.4); prepare WMLP outstanding registration statements spreadsheet (.4).
Total		0.80	

KIRKLAND & ELLIS LLP

AND AFFILIATED PARTNERSHIPS

601 Lexington Avenue
New York, NY 10022

FEIN 36-1326630

January 9, 2019

Westmoreland Coal Company
9540 South Maroon Circle, Suite 300
Englewood, CO 80112

Attn: Michael Hutchinson

Invoice Number: 1050008260

Client Matter: 42917-36

In the Matter of [WMLP] Creditor and Stakeholder Issues

For legal services rendered through November 30, 2018
(see attached Description of Legal Services for detail)

\$ 25,580.00

Total legal services rendered

\$ 25,580.00

Legal Services for the Period Ending November 30, 2018
Westmoreland Coal Company
[WMLP] Creditor and Stakeholder Issues

Invoice Number: 1050008260
Matter Number: 42917-36

Summary of Hours Billed

<u>Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Chris Koenig	0.50	950.00	475.00
Allison McDonald	1.70	950.00	1,615.00
Carrie Therese Oppenheim	0.20	410.00	82.00
Gregory F. Pesce	22.40	1,045.00	23,408.00
TOTALS	24.80		\$ 25,580.00

Legal Services for the Period Ending November 30, 2018
 Westmoreland Coal Company
 [WMLP] Creditor and Stakeholder Issues

Invoice Number: 1050008260
 Matter Number: 42917-36

Description of Legal Services

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
11/01/18	Gregory F. Pesce	1.40	Conference with Creditors' Committee professionals re cash collateral order (.6); conferences with H. Lennox re same (.4); conference with Schulte re same (.4).
11/02/18	Chris Koenig	0.50	Telephone conference with G. Pesce, J. Stein, A&M team, and Centerview team re recent WMLP case developments re stakeholders.
11/02/18	Gregory F. Pesce	1.40	Conference with Creditors' Committee professionals re cash collateral order (.6); conferences with H. Lennox re same (.4); conference with Schulte re same (.4).
11/06/18	Allison McDonald	1.70	Telephone conference with A&M, Centerview and K&E teams re Creditors' Committee document requests (.7); draft tracking chart re same (.4); update same (.1); follow up telephone conference with W. Becker re same (.1); correspond with R. McEntire re same (.1); correspond with A&M and CVP teams re same (.1); telephone conference with Centerview re Creditors' Committee Requests (.2).
11/08/18	Gregory F. Pesce	1.40	Conference with Creditors' Committee professionals re cash collateral order (.6); conferences with H. Lennox re same (.4); conference with Schulte re same (.4).
11/09/18	Gregory F. Pesce	1.40	Conference with Creditors' Committee professionals re cash collateral order (.6); conferences with H. Lennox re same (.4); conference with Schulte re same (.4).
11/12/18	Gregory F. Pesce	2.10	Conference with Jones Day re proposals (.4); correspond with same re same (1.7).
11/13/18	Gregory F. Pesce	1.10	Conferences with Kramer re plan, bidding procedures.
11/13/18	Gregory F. Pesce	0.80	Conference with Jones Day re sale proposals.
11/14/18	Carrie Therese Oppenheim	0.20	Search and distribute precedent re committee member settlements.
11/16/18	Gregory F. Pesce	1.80	Conference with Jones Day (.4); conference with SRZ (.6); correspond with stakeholders re sale issues (.8).

Legal Services for the Period Ending November 30, 2018
 Westmoreland Coal Company
 [WMLP] Creditor and Stakeholder Issues

Invoice Number: 1050008260
 Matter Number: 42917-36

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
11/19/18	Gregory F. Pesce	1.10	Conferences with Schultz and Jones Day re transaction next steps.
11/20/18	Gregory F. Pesce	1.10	Conferences with Schultz and Jones Day re transaction next steps.
11/21/18	Gregory F. Pesce	1.10	Conferences with Schultz and Jones Day re transaction next steps.
11/23/18	Gregory F. Pesce	0.70	Conferences and correspond with Lazard and Jones Day re next steps.
11/24/18	Gregory F. Pesce	0.70	Conferences and correspond with Lazard and Jones Day re next steps.
11/25/18	Gregory F. Pesce	0.40	Conferences and correspond with Lazard and Jones Day re next steps.
11/26/18	Gregory F. Pesce	1.10	Conference with Jones Day re next steps.
11/27/18	Gregory F. Pesce	1.10	Conference with Jones Day re next steps.
11/28/18	Gregory F. Pesce	1.20	Conferences with Jones Day re next steps (.4); conferences with Schulte re sale issues (.8).
11/29/18	Gregory F. Pesce	1.10	Correspond with Jones Day re sale process and other next steps.
11/30/18	Gregory F. Pesce	1.40	Conferences with Company and Jones Day re sale process next steps.
Total		24.80	

KIRKLAND & ELLIS LLP

AND AFFILIATED PARTNERSHIPS

601 Lexington Avenue
New York, NY 10022

FEIN 36-1326630

January 9, 2019

Westmoreland Coal Company
9540 South Maroon Circle, Suite 300
Englewood, CO 80112

Attn: Michael Hutchinson

Invoice Number: 1050008256

Client Matter: 42917-37

In the Matter of [WMLP] Cash Collateral - Cash Management - DIP Financing

For legal services rendered through November 30, 2018
(see attached Description of Legal Services for detail)

\$ 18,251.50

Total legal services rendered

\$ 18,251.50

Legal Services for the Period Ending November 30, 2018
Westmoreland Coal Company
[WMLP] Cash Collateral - Cash Management - DIP Financing

Invoice Number: 1050008256
Matter Number: 42917-37

Summary of Hours Billed

<u>Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Anthony Abate	0.30	310.00	93.00
Timothy Robert Bow	1.10	950.00	1,045.00
Gregory F. Pesce	12.80	1,045.00	13,376.00
Gabriela Eileen Zamfir	6.50	575.00	3,737.50
TOTALS	20.70		\$ 18,251.50

Legal Services for the Period Ending November 30, 2018
 Westmoreland Coal Company
 [WMLP] Cash Collateral - Cash Management - DIP Financing

Invoice Number: 1050008256
 Matter Number: 42917-37

Description of Legal Services

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
11/01/18	Gregory F. Pesce	3.20	Review and revise cash collateral order (1.4); conference with Schulte re same (.6); correspond with Jones Day and Schulte re same (1.2).
11/01/18	Gabriela Eileen Zamfir	1.30	Review and revise reply to cash collateral objection.
11/02/18	Gregory F. Pesce	3.20	Review and revise cash collateral order (1.4); conference with Schulte re same (.6); correspond with Jones Day and Schulte re same (1.2).
11/04/18	Gabriela Eileen Zamfir	1.40	Review and revise cash collateral reply.
11/05/18	Gabriela Eileen Zamfir	0.80	Review, revise cash collateral reply (.4); research re district milestone precedent (.4).
11/06/18	Gabriela Eileen Zamfir	3.00	Review, revise cash collateral order reply (2.1); research re cash collateral order district precedent (.9).
11/08/18	Timothy Robert Bow	0.80	Prepare for and attend telephone conference with SRZ re cash collateral order.
11/08/18	Gregory F. Pesce	3.20	Review and revise cash collateral order (1.4); conference with Schulte re same (.6); correspond with Jones Day and Schulte re same (1.2).
11/09/18	Gregory F. Pesce	3.20	Review and revise cash collateral order (1.4); conference with Schulte re same (.6); correspond with Jones Day and Schulte re same (1.2).
11/13/18	Timothy Robert Bow	0.30	Review and revise cash management order.
11/14/18	Anthony Abate	0.30	Draft and revise notice of filing of revised proposed final WMLP cash collateral order.
Total		20.70	

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FEIN 36-1326630

January 9, 2019

Westmoreland Coal Company
9540 South Maroon Circle, Suite 300
Englewood, CO 80112

Attn: Michael Hutchinson

Invoice Number: 1050008257

Client Matter: 42917-39

In the Matter of [WMLP] Employee / Legacy Issues

For legal services rendered through November 30, 2018
(see attached Description of Legal Services for detail)

\$ 45,516.50

Total legal services rendered

\$ 45,516.50

Legal Services for the Period Ending November 30, 2018
Westmoreland Coal Company
[WMLP] Employee / Legacy Issues

Invoice Number: 1050008257
Matter Number: 42917-39

Summary of Hours Billed

<u>Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Anthony Abate	0.80	310.00	248.00
Whitney L. Becker	12.40	1,015.00	12,586.00
Wes Benter	0.10	575.00	57.50
Jack N. Bernstein	2.00	1,255.00	2,510.00
Allison McDonald	10.50	950.00	9,975.00
Xanath McKeever	1.90	1,085.00	2,061.50
Gregory F. Pesce	8.20	1,045.00	8,569.00
Michael B. Slade	7.70	1,235.00	9,509.50
TOTALS	43.60		\$ 45,516.50

Legal Services for the Period Ending November 30, 2018
 Westmoreland Coal Company
 [WMLP] Employee / Legacy Issues

Invoice Number: 1050008257
 Matter Number: 42917-39

Description of Legal Services

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
11/01/18	Allison McDonald	1.80	Review and analyze collective bargaining agreements and proposals and materials re same, taking notes re analysis re same.
11/02/18	Xanath McKeever	1.00	Review and analyze re Debtors' first day declaration and bidding procedures motion.
11/02/18	Michael B. Slade	1.20	Review and revise letter union (.2); telephone conference with lenders counsel re same (.2); correspond with K&E team re discovery and review same (.8).
11/03/18	Gregory F. Pesce	1.80	Conference with creditor advisors re labor next steps (.7); correspond with various parties re UMWA milestone (.4); review materials re UMWA milestone (.7).
11/04/18	Xanath McKeever	0.90	Review and analysis re Debtors' first day filings.
11/04/18	Gregory F. Pesce	1.80	Conference with creditor advisors re labor next steps (.7); correspond with various parties re UMWA milestone (.4); review materials re UMWA milestone (.7).
11/05/18	Anthony Abate	0.80	Draft letter (.2); prepare bar date order redlines (.4); prepare and distribute daily docket updates re recently filed pleadings (.2).
11/05/18	Whitney L. Becker	1.70	Telephone conference with Willis Towers Watson and lender counsel re Longitude product (1.2); conference with Schulte re scheduling of same (.2); correspond with same re document requests follow-up (.1); draft summary of call for G. Pesce and M. Slade (.2).
11/05/18	Allison McDonald	0.70	Telephone conference with MLP lenders re Longitude plan.
11/05/18	Allison McDonald	0.20	Correspond with W. Becker re previous proposal to UMWA (.1); review and analyze correspondence from G. Pesce re section 1114 motion (.1).
11/05/18	Gregory F. Pesce	1.80	Conference with creditor advisors re labor next steps (.7); correspond with various parties re UMWA milestone (.4); review materials re UMWA milestone (.7).

Legal Services for the Period Ending November 30, 2018
 Westmoreland Coal Company
 [WMLP] Employee / Legacy Issues

Invoice Number: 1050008257
 Matter Number: 42917-39

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
11/05/18	Michael B. Slade	1.10	Correspond with K&E team re labor negotiations.
11/06/18	Gregory F. Pesce	1.40	Conference with creditor advisors re UMWA issues.
11/06/18	Michael B. Slade	2.60	Telephone conference with K&E team re UMWA (.3); draft and edit motion for judgment on pleadings (2.3).
11/07/18	Jack N. Bernstein	2.00	Review union issues (1.0); prepare correspondences re same (.5); telephone conferences re same (.5).
11/07/18	Gregory F. Pesce	1.40	Conference with creditor advisors re UMWA issues.
11/09/18	Allison McDonald	0.40	Correspond with W. Becker re 1114 motion and comments re same (.1); correspond with Company and K&E team (including G. Pesce and M. Slade) re coordination re UMWA data requests (.1); correspond with C. Koenig re 1114 motion and issues re same (.2).
11/12/18	Whitney L. Becker	0.30	Correspond with lender group re retiree medical (.1); correspond with company and Willis Towers Watson re same (.2).
11/12/18	Whitney L. Becker	1.90	Prepare for telephone conference re UMWA data requests (.5); telephone conference with Company re same (1.0); correspond with A&M re same (.2); review and finalize Coal Act Funds' filing (.2).
11/13/18	Whitney L. Becker	1.00	Correspond with Welldyne re UMWA document request (.5); correspond with Company re follow-up Willis Towers Watson requests (.2); compile key cases re Coal Act per M. Slade request (.3).
11/13/18	Allison McDonald	1.50	Draft letter for Welldyne re UMWA requests (.5); draft subpoena rider re same (.6); draft subpoena re same (.2); correspond with W. Becker re same (.1); correspond with M. Slade re same (.1).

Legal Services for the Period Ending November 30, 2018
 Westmoreland Coal Company
 [WMLP] Employee / Legacy Issues

Invoice Number: 1050008257
 Matter Number: 42917-39

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
11/14/18	Whitney L. Becker	2.30	Telephone conference re upcoming bids and potential offers re MLP assets and labor strategy (.5); correspond with MLP lenders' counsel re retiree medical solutions (.3); finalize and send letter to Welldyne re UMWA document request (.5); review and analyze parent company lenders' bid for MLP assets for labor related issues (.6); correspond with company and A&M re document collection re UMWA requests (.4).
11/14/18	Allison McDonald	3.50	Telephone conference with K&E team (including M. Slade and G. Pesce) and G. Ossi re labor strategy (.5); review and analyze correspondence and documents re Longitude solution (.1); draft tracking chart re UMWA requests (1.1); correspond with D. Black and W. Becker re same (.1); draft and revise D. Goodheart declaration in support of 1113 and 1114 motion (1.5); review and analyze Coal Act 1114 motion response (.1); review and analyze follow up correspondence re same (.1).
11/14/18	Michael B. Slade	2.80	Telephone conference with labor team (.5); revise WellDyne correspondence (.5); review briefs and cases and prepare for hearing (1.8).
11/15/18	Whitney L. Becker	0.30	Correspond with UMWA counsel re protective order
11/15/18	Whitney L. Becker	1.00	Correspond with Welldyne re document collection in response to UMWA document requests (.2); correspond with Company re same (.2); telephone conference with A. McDonald re discovery issues (.3); correspond with G. Pesce (.2); coordinate telephone conference re CBA (.1).
11/15/18	Wes Benter	0.10	Conduct research re case law re rejecting coal miner collective bargaining agreements.
11/16/18	Whitney L. Becker	1.10	Draft motion for protective order re labor discovery (.6); correspond with M. Slade re review of same (.2); correspond with UMWA counsel re proposed motion and agreement to abide by terms of PO before entry (.3).

Legal Services for the Period Ending November 30, 2018
 Westmoreland Coal Company
 [WMLP] Employee / Legacy Issues

Invoice Number: 1050008257
 Matter Number: 42917-39

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
11/19/18	Whitney L. Becker	2.20	Correspond with P. Flynn re UMWA dataroom access (.2); communicate with dataroom team re same (.2); finalize motion for a protective order and protective order with UMWA for filing and review same (.6); revise communications to Company re retiree committee (.3); begin revising opposition to Coal Act Funds appointment to Retiree Committee motion (.7); review communications from PBGC (.2).
11/20/18	Whitney L. Becker	0.60	Correspond with Schulte re request re UMWA protective order (.2); correspond with UMWA re same (.2); conference with K&E team re same (.2).
11/26/18	Allison McDonald	1.90	Correspond with D. Blank re status of UMWA requests (.1); review and analyze draft motion to extend Colstrip CBA (.3); update draft Company declaration (1.0); attend telephone conference with K&E and Venable teams re negotiations (.5).
11/28/18	Allison McDonald	0.40	Review and analyze correspondence re information request from UMWA (.1); update UMWA discovery tracker (.2); correspond with W. Becker re same (.1).
11/30/18	Allison McDonald	0.10	Correspond with A&M team re UMWA requests and status re same.
Total		43.60	

KIRKLAND & ELLIS LLP

AND AFFILIATED PARTNERSHIPS

601 Lexington Avenue
New York, NY 10022

FEIN 36-1326630

January 9, 2019

Westmoreland Coal Company
9540 South Maroon Circle, Suite 300
Englewood, CO 80112

Attn: Michael Hutchinson

Invoice Number: 1050008258

Client Matter: 42917-40

In the Matter of [WMLP] Executory Contracts-Unexpired Lease

For legal services rendered through November 30, 2018
(see attached Description of Legal Services for detail)

\$ 39,533.00

Total legal services rendered

\$ 39,533.00

Legal Services for the Period Ending November 30, 2018
Westmoreland Coal Company
[WMLP] Executory Contracts-Unexpired Lease

Invoice Number: 1050008258
Matter Number: 42917-40

Summary of Hours Billed

<u>Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Hannah K. Craft	19.60	770.00	15,092.00
Carlos A. Moran	25.60	675.00	17,280.00
Rahul D. Vashi	6.60	1,085.00	7,161.00
TOTALS	51.80		\$ 39,533.00

Legal Services for the Period Ending November 30, 2018
 Westmoreland Coal Company
 [WMLP] Executory Contracts-Unexpired Lease

Invoice Number: 1050008258
 Matter Number: 42917-40

Description of Legal Services

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
11/07/18	Rahul D. Vashi	2.80	Conference with K&E team re executory contracts.
11/08/18	Hannah K. Craft	6.50	Research legal issue in re executory contracts (1.8); research legal issue in re covenants (1.5); research legal issues in re property interests (1.9); research legal issue in re contract in bankruptcy (.8); correspond with K&E team re same (.5).
11/08/18	Carlos A. Moran	7.70	Research re covenants (4.0); prepare memorandum re same (3.7).
11/09/18	Hannah K. Craft	5.30	Analyze and draft summary in re executory contracts (1.4); analyze and draft summary in re covenants (1.6); analyze and draft summary re property interests (1.8); telephone conference with C. Moran and Alvarez re same (.5).
11/09/18	Carlos A. Moran	5.70	Research re purchase options (2.4); prepare memorandum re same (2.8); telephone conference with S. Farrell of A&M re same (.5).
11/09/18	Rahul D. Vashi	2.10	Conference with K&E team re analysis of covenants running with the land.
11/10/18	Carlos A. Moran	5.50	Research re option to purchase land (3.7); review and revise memorandum re same (1.8).
11/10/18	Rahul D. Vashi	1.70	Correspond with K&E team re analysis of executory contracts.
11/11/18	Carlos A. Moran	3.50	Research re whether an option to purchase land can be rejected in bankruptcy proceedings (2.5); review and revise memorandum re same (1.0).
11/12/18	Carlos A. Moran	0.80	Review and revise memorandum on executory contracts.
11/13/18	Hannah K. Craft	7.80	Review and analyze material contract (2.3); research and analyze legal precedent in re executory contract (1.3); draft and prepare summary of material contract (1.5); draft and prepare memorandum re same (1.5); review and revise memorandum re same (1.2).

Legal Services for the Period Ending November 30, 2018
Westmoreland Coal Company
[WMLP] Executory Contracts-Unexpired Lease

Invoice Number: 1050008258
Matter Number: 42917-40

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
11/13/18	Carlos A. Moran	2.10	Research re covenants running with the land under Ohio law.
11/16/18	Carlos A. Moran	0.30	Correspond with A&M re requesting information and documents.
Total		51.80	

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FEIN 36-1326630

January 9, 2019

Westmoreland Coal Company
9540 South Maroon Circle, Suite 300
Englewood, CO 80112

Attn: Michael Hutchinson

Invoice Number: 1050008255

Client Matter: 42917-46

In the Matter of [WMLP] Retention - Non K&E

For legal services rendered through November 30, 2018
(see attached Description of Legal Services for detail)

\$ 20,424.50

Total legal services rendered

\$ 20,424.50

Legal Services for the Period Ending November 30, 2018
Westmoreland Coal Company
[WMLP] Retention - Non K&E

Invoice Number: 1050008255
Matter Number: 42917-46

Summary of Hours Billed

<u>Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Timothy Robert Bow	1.40	950.00	1,330.00
Neda Davanipour	3.80	675.00	2,565.00
Susan D. Golden	11.40	1,045.00	11,913.00
Gregory F. Pesce	3.70	1,045.00	3,866.50
Dan Varn	3.00	250.00	750.00
TOTALS	23.30		\$ 20,424.50

Legal Services for the Period Ending November 30, 2018
 Westmoreland Coal Company
 [WMLP] Retention - Non K&E

Invoice Number: 1050008255
 Matter Number: 42917-46

Description of Legal Services

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
11/02/18	Timothy Robert Bow	0.60	Prepare for and attend telephone conference with SRZ re OCP issues (.4); correspond with A&M re same (.2).
11/02/18	Susan D. Golden	0.50	Correspond with G. Pesce re K&E and Jones Day retentions.
11/03/18	Susan D. Golden	0.30	Correspond with O. Zeltner of Jones Day re U.S. Trustee comments and revisions to Lazard retention application and order (.2); review revised order (.1).
11/06/18	Timothy Robert Bow	0.20	Telephone conference with M. Booher re OCP issues.
11/07/18	Timothy Robert Bow	0.20	Correspond with A&M, SRZ re OCP issues.
11/08/18	Timothy Robert Bow	0.40	Telephone conference with SRZ re OCP order (.2); correspond with K&E team re ICP order (.2).
11/08/18	Susan D. Golden	0.30	Telephone conference with K. Manoukian re SRZ comments to K&E retention application.
11/08/18	Susan D. Golden	0.60	Correspond with G. Pesce and T. Bow re SRZ comments to K&E retention application.
11/08/18	Susan D. Golden	1.40	Telephone conference with O. Zeltner of Jones Day re Schulte Roth & Zabel comments to JD retention order (.3); participate in telephone conferences (.6); correspond with K. Manoukian re SRZ comments to all retention applications (.3); correspond with S. Bremer re SRZ comments to Centerview retention application and order (.2).
11/09/18	Neda Davanipour	1.00	Revise Centerview Order re SRZ and U.S. Trustee comments (.5); correspond with S. Golden re same (.5).
11/09/18	Susan D. Golden	0.80	Correspond with G. Pesce and T. Bow re responses to SRZ comments to KE retention order (.4); correspond with K. Manoukian re KE responses to retention order comments (.4).

Legal Services for the Period Ending November 30, 2018
 Westmoreland Coal Company
 [WMLP] Retention - Non K&E

Invoice Number: 1050008255
 Matter Number: 42917-46

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
11/09/18	Susan D. Golden	3.20	Correspond with N. Davanipour re revising several iterations of Centerview retention order to incorporate U.S. Trustee and SRZ comments (.7); review and revise several iterations of revised Centerview order (1.0); correspond with G. Pesce and S. Bremer re SRZ comments to Centerview retention order (.4); correspond with E. Bromagen of Sidley re Lazard response to SRZ comments (.1); review draft of Lazard retention order incorporating U.S. Trustee and SRZ comments (.3); correspond with K. Manoukian re same (.2); correspond with S. Bremer and CVP team re additional SRZ comments (.5).
11/10/18	Susan D. Golden	0.40	Correspond with K. Manoukian and SRZ team re comments to A&M retention order.
11/12/18	Susan D. Golden	0.80	Telephone conference with S. Bremer re approval of SRZ language (.2), review revised Centerview order (.1); correspond with K. Manoukian re same (.2); correspond with H. Duran re U.S. Trustee sign off on Centerview retention order (.2); correspond with R. Campagna re SRZ requests to retention order (.1).
11/12/18	Susan D. Golden	0.30	Telephone conference with G. Pesce re SRZ language for Centerview and A&M (.2); correspond with U.S. Trustee re comments to A&M retention order (.1).
11/12/18	Gregory F. Pesce	0.80	Correspond with K. Manoukian re professional retention orders.
11/13/18	Gregory F. Pesce	1.10	Correspond with K. Manoukian re professional retention orders.
11/14/18	Gregory F. Pesce	1.20	Correspond with K. Manoukian re professional retention orders.
11/15/18	Gregory F. Pesce	0.60	Correspond with K. Manoukian re professional retention orders.
11/20/18	Neda Davanipour	2.40	Correspond with T. Bow re multiple retention projects (.3); review material re same (1.0); review comments to retention applications (.5); correspond with SRZ re same (.6).
11/21/18	Susan D. Golden	0.20	Correspond with F. Carter re Schulte comments to Venable retention order.

Legal Services for the Period Ending November 30, 2018
 Westmoreland Coal Company
 [WMLP] Retention - Non K&E

Invoice Number: 1050008255
 Matter Number: 42917-46

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
11/26/18	Susan D. Golden	0.70	Review revised EY retention order per Schulte comments (.2); correspond with N. Davanipour re same (.4); correspond with L. Kweskin of Schulte re incorporation of SRZ comments to Venable and PwC retention applications (.1).
11/28/18	Neda Davanipour	0.40	Correspond with K&E team, PwC EY and SRZ re retention applications of same.
11/28/18	Susan D. Golden	0.20	Correspond with L. Kweskin re SRZ comments to Venable and McKinsey retention applications (.1); correspond with F. Carter of Venable re same (.1).
11/29/18	Susan D. Golden	0.90	Telephone conference with F. Carter of Venable re Schulte requests to retention order (.3); correspond with K. Manoukian re Venable responses to Schulte requests (.2); review revised Venable order (.1); correspond with K. Manoukian for sign off (.1); telephone conference with K. Manoukian re procedures for amending orders entered by Court (Venable, PwC, EY and McKinsey orders) and Creditors' Committee professionals' orders (.2).
11/29/18	Dan Varn	3.00	Research re cases (2.0); create chart re same (1.0).
11/30/18	Susan D. Golden	0.80	Correspond with G. Pesce re SRZ-Kramer Levin dispute over fee allocation language in McKinsey order (.1); correspond with K. Manoukian and F. Carter re further SRZ revisions to Venable retention (.7).
Total		23.30	

KIRKLAND & ELLIS LLP

AND AFFILIATED PARTNERSHIPS

601 Lexington Avenue
New York, NY 10022

FEIN 36-1326630

January 9, 2019

Westmoreland Coal Company
9540 South Maroon Circle, Suite 300
Englewood, CO 80112

Attn: Michael Hutchinson

Invoice Number: 1050008254

Client Matter: 42917-48

In the Matter of [WMLP] Tax Issues

For legal services rendered through November 30, 2018
(see attached Description of Legal Services for detail)

\$ 8,296.00

Total legal services rendered

\$ 8,296.00

Legal Services for the Period Ending November 30, 2018
Westmoreland Coal Company
[WMLP] Tax Issues

Invoice Number: 1050008254
Matter Number: 42917-48

Summary of Hours Billed

<u>Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Timothy Robert Bow	0.70	950.00	665.00
Thad W. Davis	3.80	1,235.00	4,693.00
Jonathan E. Kidwell	1.50	1,130.00	1,695.00
Anthony Vincenzo Sexton	1.10	1,130.00	1,243.00
TOTALS	7.10		\$ 8,296.00

Legal Services for the Period Ending November 30, 2018
 Westmoreland Coal Company
 [WMLP] Tax Issues

Invoice Number: 1050008254
 Matter Number: 42917-48

Description of Legal Services

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
11/02/18	Anthony Vincenzo Sexton	0.30	Telephone conference with PwC re MLP tax allocation issues (.2); review diligence materials re same (.1).
11/16/18	Jonathan E. Kidwell	0.50	Correspond with K&E team re severance taxes.
11/17/18	Jonathan E. Kidwell	0.50	Correspond with K&E team and Company re severance taxes.
11/19/18	Timothy Robert Bow	0.50	Review and analyze tax issues (.1); telephone conference with K&E team, company, Holland & Hart re tax audit (.4).
11/19/18	Jonathan E. Kidwell	0.50	Correspond with K&E team and Company re severance taxes for mining operations and implications of same.
11/26/18	Thad W. Davis	1.90	Correspond with K&E team re 163(j) deductions (.7); research same (1.2).
11/27/18	Timothy Robert Bow	0.20	Telephone conference with E. Bergman re Wyoming taxes.
11/27/18	Thad W. Davis	0.50	Correspond with K&E team re 163(j) (.3); research re same (.2).
11/28/18	Thad W. Davis	1.00	Conference with D. Wheat re 163(j) deductions (.5); research re same (.5).
11/28/18	Anthony Vincenzo Sexton	0.50	Review and analyze materials re CODI issues.
11/29/18	Thad W. Davis	0.40	Conference with A. Sexton re 163(j) limitations.
11/29/18	Anthony Vincenzo Sexton	0.30	Review and analyze materials re CODI issues.
Total		7.10	

KIRKLAND & ELLIS LLP

AND AFFILIATED PARTNERSHIPS

601 Lexington Avenue
New York, NY 10022

FEIN 36-1326630

January 9, 2019

Westmoreland Coal Company
9540 South Maroon Circle, Suite 300
Englewood, CO 80112

Attn: Michael Hutchinson

Invoice Number: 1050008250

Client Matter: 42917-54

In the Matter of [Westmoreland Group] Business Ops

For legal services rendered through November 30, 2018
(see attached Description of Legal Services for detail)

\$ 42,640.00

Total legal services rendered

\$ 42,640.00

Legal Services for the Period Ending November 30, 2018
 Westmoreland Coal Company
 [Westmoreland Group] Business Ops

Invoice Number: 1050008250
 Matter Number: 42917-54

Summary of Hours Billed

<u>Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Nicholas Adzima	8.80	575.00	5,060.00
Maya Ben Meir	3.50	575.00	2,012.50
Timothy Robert Bow	22.40	950.00	21,280.00
Neda Davanipour	13.80	675.00	9,315.00
Mark Holden	0.10	885.00	88.50
Chris Koenig	1.20	950.00	1,140.00
Christian Menefee	3.00	885.00	2,655.00
Gerardo Mijares-Shafai	0.70	875.00	612.50
Robert Orren	0.80	380.00	304.00
Gabriela Eileen Zamfir	0.30	575.00	172.50
TOTALS	54.60		\$ 42,640.00

Legal Services for the Period Ending November 30, 2018
 Westmoreland Coal Company
 [Westmoreland Group] Business Ops

Invoice Number: 1050008250
 Matter Number: 42917-54

Description of Legal Services

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
11/01/18	Timothy Robert Bow	3.10	Review and revise final orders (2.3); telephone conferences re same (.2); telephone conference re same (.2); prepare for and attend A&M status call (.4).
11/01/18	Mark Holden	0.10	Participate in conference with C. Menefee re claims analysis.
11/01/18	Christian Menefee	3.00	Review and analyze documents re claims analysis (2.8); telephone conference with C. Koenig re same (.2).
11/02/18	Timothy Robert Bow	1.00	Review and analyze proposed final orders (.8); correspond, conference re Rosebud mine issue (.2).
11/05/18	Timothy Robert Bow	0.30	Telephone conference with R. Johnson re adequate assurance issues (.2); correspond with K&E team re adequate assurance request re gas (.1).
11/07/18	Neda Davanipour	0.40	Correspond with K&E team re treatment of adequate assurance requests in prior cases (.2); review demands re same (.2).
11/07/18	Chris Koenig	0.30	Telephone conference with the Company re potential trade agreement.
11/07/18	Gerardo Mijares-Shafai	0.10	Compile final surety bond order.
11/09/18	Timothy Robert Bow	3.50	Review and revise second day orders (2.6); correspond with K&E team, advisors re same (.5); circulate same to creditors (.4).
11/12/18	Timothy Robert Bow	2.20	Correspond, conferences with stakeholders re revised proposed orders (.6); review and revise same (1.5); conference with S. Hagreen re vendor question (.1).
11/12/18	Gerardo Mijares-Shafai	0.30	Correspond with surety bond counsel re final order exhibits (.1); revise, compile same (.2).
11/13/18	Timothy Robert Bow	0.20	Correspond with advisors re revised second day orders.
11/13/18	Neda Davanipour	1.40	Correspond with A&M, Company re adequate assurance request (.4); review utilities motion re certain procedures (.6); telephone conference with A&M re additional adequate assurance request (.4).

Legal Services for the Period Ending November 30, 2018
 Westmoreland Coal Company
 [Westmoreland Group] Business Ops

Invoice Number: 1050008250
 Matter Number: 42917-54

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
11/13/18	Gabriela Eileen Zamfir	0.30	Prepare timeline re potential assumption and assignment of executory contracts.
11/16/18	Nicholas Adzima	3.40	Draft 365(d)(4) motion (2.4); correspond with A&M re same (.2); review and revise re same (.8).
11/16/18	Timothy Robert Bow	1.90	Telephone conferences with Holland Hart, company re litigation items (.5); review and revise vendor agreement (1.4).
11/16/18	Timothy Robert Bow	1.10	Review and revise 365(d)(4) motion.
11/16/18	Timothy Robert Bow	0.70	Telephone conference with A&M re adequate assurance requests (.4); review and analyze documents re same (.3).
11/16/18	Neda Davanipour	0.30	Correspond with A&M and T. Bow re utility company's request re additional adequate assurance.
11/16/18	Robert Orren	0.80	Draft motion to extend time to assume or reject leases.
11/17/18	Nicholas Adzima	0.70	Review and revise 365(d)(4) motion (.4); correspond with T. Bow and G. Pesce re same (.3).
11/19/18	Timothy Robert Bow	0.90	Correspond with G. Pesce re arbitration matter (.3); review and analyze issues re same (.6).
11/19/18	Timothy Robert Bow	0.30	Review, revise 365d4 motion (.2); circulate same to creditors (.1).
11/19/18	Timothy Robert Bow	0.70	Telephone conference re adequate assurance request (.3); review and analyze issues re same (.3); correspond with A&M re same (.1).
11/19/18	Neda Davanipour	0.70	Correspond with various utility companies re adequate assurance requests (.3); attend telephone conference with utility companies re same (.4).
11/20/18	Nicholas Adzima	3.80	Research issues re automatic stay (3.7); correspond with T. Bow re same (.1).
11/20/18	Maya Ben Meir	0.70	Review and revise non-disclosure agreement (.2); correspond with K&E team re same (.5).
11/20/18	Timothy Robert Bow	0.30	Review and analyze precedent re lift stay stipulation (.2); conference with N. Davanipour re same (.1).

Legal Services for the Period Ending November 30, 2018
 Westmoreland Coal Company
 [Westmoreland Group] Business Ops

Invoice Number: 1050008250
 Matter Number: 42917-54

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
11/20/18	Timothy Robert Bow	0.40	Correspond with AEP counsel re utility reconciliation (.2); review and analyze issues re same (.2).
11/20/18	Neda Davanipour	1.50	Review stipulation precedent and stipulation document (1.1); correspond with T. Bow re same (.4).
11/21/18	Nicholas Adzima	0.90	Prepare 365(d)(4) motion for filing (.8); correspond with T. Bow re same (.1).
11/21/18	Timothy Robert Bow	0.20	Telephone conference with J. Cottrel re New Mexico litigation.
11/24/18	Neda Davanipour	2.90	Review and analyze relevant documents re stipulation for lifting of automatic stay (2.0); draft same (.9).
11/25/18	Neda Davanipour	1.50	Review and revise stipulation (.9); review and analyze corresponding prepetition arbitration documents (.3); correspond with T. Bow re same (.3).
11/26/18	Timothy Robert Bow	0.90	Review and revise stipulation to lift automatic stay.
11/26/18	Timothy Robert Bow	0.10	Correspond with DOJ.
11/26/18	Timothy Robert Bow	0.70	Review and analyze utility request (.4); correspond, conference with K&E team re same (.2); correspond with A&M re same (.1).
11/26/18	Neda Davanipour	1.00	Review, revise stipulation re T. Bow comments (.7); correspond with same (.3).
11/26/18	Chris Koenig	0.90	Telephone conference with the Company re potential issue re executory contract and next steps (.6); correspond with G. Pesce and Kramer Levin re same (.3).
11/27/18	Maya Ben Meir	2.80	Review and revise settlement offer (2.3); correspond with N. Davanipour re same (.5).
11/27/18	Timothy Robert Bow	0.60	Correspond with A&M re MOR (.2); correspond, conference with Baker, Gordon & Rees re litigation (.3); telephone conference with Baker Hostetler re same (.1).
11/27/18	Timothy Robert Bow	0.70	Telephone conference with A&M re AEP utility amounts (.3); telephone conference with R. Johnson re same (.2); review and analyze utilities overview (.2).
11/27/18	Neda Davanipour	0.70	Review and analyze utilities settlement agreement (.3); review precedent re same (.3); correspond with M. Ben Meir re same (.1).

Legal Services for the Period Ending November 30, 2018
 Westmoreland Coal Company
 [Westmoreland Group] Business Ops

Invoice Number: 1050008250
 Matter Number: 42917-54

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
11/28/18	Timothy Robert Bow	0.40	Telephone conferences, correspond with company re operational issues.
11/28/18	Timothy Robert Bow	0.80	Review and revise adequate assurance agreement (.5); conference with R. Johnson re same (.3).
11/28/18	Gerardo Mijares-Shafai	0.30	Correspond with re payment to reclamation service provider (.1); review, analyze materials re same (.2).
11/29/18	Timothy Robert Bow	0.40	Correspond with A&M re vendor issues (.1); telephone conference with G. Pesce, J. Cottrell re operational issues (.3).
11/29/18	Timothy Robert Bow	0.10	Correspond with R. Johnson re AEP adequate assurance letter.
11/29/18	Neda Davanipour	1.30	Review PacifiCorp adequate assurance request (.6); prepare for and attend telephone conference with PacifiCorp's counsel re same (.7).
11/30/18	Timothy Robert Bow	0.90	Telephone conference re vendor agreement (.2); conference with A&M re same (.2); correspond, conference with K&E team, company re updates and planning issues (.3); correspond with Centerview re dataroom (.2).
11/30/18	Neda Davanipour	2.10	Review and revise stipulation for relief from automatic stay (1.8); correspond and attend telephone conference with T. Bow re same (.2); review and analyze precedent re same (.1).
Total		54.60	

KIRKLAND & ELLIS LLP

AND AFFILIATED PARTNERSHIPS

601 Lexington Avenue
New York, NY 10022

FEIN 36-1326630

January 9, 2019

Westmoreland Coal Company
9540 South Maroon Circle, Suite 300
Englewood, CO 80112

Attn: Michael Hutchinson

Invoice Number: 1050008248

Client Matter: 42917-55

In the Matter of [Westmoreland Group] Case Admin.

For legal services rendered through November 30, 2018
(see attached Description of Legal Services for detail)

\$ 125,511.50

Total legal services rendered

\$ 125,511.50

Legal Services for the Period Ending November 30, 2018
 Westmoreland Coal Company
 [Westmoreland Group] Case Admin.

Invoice Number: 1050008248
 Matter Number: 42917-55

Summary of Hours Billed

<u>Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Anthony Abate	12.50	310.00	3,875.00
Nicholas Adzima	21.70	575.00	12,477.50
Whitney L. Becker	0.40	1,015.00	406.00
Maya Ben Meir	17.30	575.00	9,947.50
Ryan Besaw	9.40	250.00	2,350.00
Timothy Robert Bow	17.40	950.00	16,530.00
Neda Davanipour	2.70	675.00	1,822.50
Julia R. Foster	3.40	250.00	850.00
Vanessa Hernandez	5.50	345.00	1,897.50
Stephen E. Hessler, P.C.	15.10	1,480.00	22,348.00
Mark Holden	18.50	885.00	16,372.50
Chris Koenig	10.40	950.00	9,880.00
Dilen Kumar	1.00	1,110.00	1,110.00
Hannah Kupsky	0.50	230.00	115.00
Allison McDonald	0.10	950.00	95.00
Gerardo Mijares-Shafai	11.40	875.00	9,975.00
Robert Orren	1.90	380.00	722.00
Anna G. Rotman, P.C.	0.40	1,235.00	494.00
Michael B. Slade	5.90	1,235.00	7,286.50
Gabriela Eileen Zamfir	12.10	575.00	6,957.50
TOTALS	167.60		\$ 125,511.50

Legal Services for the Period Ending November 30, 2018
 Westmoreland Coal Company
 [Westmoreland Group] Case Admin.

Invoice Number: 1050008248
 Matter Number: 42917-55

Description of Legal Services

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
11/01/18	Anthony Abate	0.50	Review and revise notice of rescheduled second day hearing (.2); draft template re motion to approve protective order (.3).
11/01/18	Timothy Robert Bow	0.20	Correspond with G. Pesce re priority items.
11/01/18	Hannah Kupsky	0.50	Prepare binders for SoFA and Schedules.
11/02/18	Anthony Abate	0.30	Review and revise motion for protective order.
11/02/18	Maya Ben Meir	1.00	Review, analyze case updates.
11/02/18	Julia R. Foster	1.40	Prepare redlines of final orders for attorney review.
11/02/18	Julia R. Foster	0.50	Review and update Creditor Voicemail log.
11/02/18	Stephen E. Hessler, P.C.	2.50	Telephone conference and correspond with K&E team and Company re next steps.
11/03/18	Gabriela Eileen Zamfir	1.30	Review, revise work in process spreadsheet (1.1); correspond with C. Koenig re same (.2).
11/05/18	Whitney L. Becker	0.40	Telephone conference re second day hearing and litigation planning.
11/05/18	Maya Ben Meir	1.00	Review and summarize general updates re chapter 11 cases.
11/05/18	Mark Holden	0.40	Prepare for and participate in team telephone conference re status, next steps, preparations for second-day hearing.
11/05/18	Anna G. Rotman, P.C.	0.40	Telephone conference with K&E team re Second Day hearing preparations.
11/05/18	Gabriela Eileen Zamfir	0.30	Review, revise work in process tracker.
11/06/18	Anthony Abate	0.20	Prepare and distribute daily docket updates re recently filed pleadings.
11/06/18	Maya Ben Meir	0.50	Review and summarize recent case updates.
11/06/18	Neda Davanipour	0.20	Attend telephone conference with A&M and K&E team re work in progress.
11/06/18	Stephen E. Hessler, P.C.	1.50	Telephone conference and correspond with K&E team and Company re next steps.
11/06/18	Chris Koenig	0.40	Office conference with G. Zamfir re revisions to chapter 11 work in progress status chart.
11/06/18	Gabriela Eileen Zamfir	1.00	Review, revise work in process tracker (.6); office conference with C. Koenig re same (.4).

Legal Services for the Period Ending November 30, 2018
 Westmoreland Coal Company
 [Westmoreland Group] Case Admin.

Invoice Number: 1050008248
 Matter Number: 42917-55

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
11/07/18	Anthony Abate	0.80	Draft and revise motion to establish deadlines re Coal Act Funds' pleadings (.6); prepare and distribute daily docket updates re recently filed pleadings (.2).
11/07/18	Julia R. Foster	0.30	Review and update Creditor Voicemail log.
11/07/18	Stephen E. Hessler, P.C.	1.50	Telephone conference and correspond with K&E team and Company re next steps.
11/07/18	Gabriela Eileen Zamfir	0.20	Telephone conference with T. Bow, N. Adzima, M. Ben Meir re invoice review procedures (.1); update work in process tracker (.1).
11/08/18	Anthony Abate	3.10	Draft and revise second day hearing agenda (1.5); cite check motion for summary judgment (1.0); attend WIP meeting with K&E team (.4); prepare and distribute daily docket updates re recently filed pleadings (.2).
11/08/18	Nicholas Adzima	3.10	Telephone conference with proof of claim notice parties re mailings received (1.2); conference with N. Davanipour re same (.2); office conference with K&E team (T. Bow, C. Koenig, G. Mijares-Shafai, N. Devanipour, G. Zamfir, M. Ben Meir) re case strategy (.5); discussion re same with G. Mijares-Shafai (.2); identify, analyze, and compile creditor objections (1.0).
11/08/18	Maya Ben Meir	0.50	Telephone conference with K&E team re chapter 11 filing.
11/08/18	Timothy Robert Bow	0.50	Prepare for and attend conference with K&E team re work in process.
11/08/18	Julia R. Foster	0.30	Review and update Creditor Voicemail log.
11/08/18	Stephen E. Hessler, P.C.	1.80	Telephone conference and correspond with K&E team and Company re next steps.
11/08/18	Chris Koenig	0.40	Attend office conference with K&E team re work in progress and next steps.
11/08/18	Gerardo Mijares-Shafai	0.80	Review, revise works in process checklist (.4); office conference with T. Bow and C. Koenig re chapter 11 works in process (.4).
11/08/18	Gabriela Eileen Zamfir	2.10	Review, revise K&E invoices re privilege, confidentiality, and compliance with U.S. Trustee guidelines (1.2); review, revise work in process chart re feedback from K&E team (.4); prepare for and attend work in process meeting (.5).

Legal Services for the Period Ending November 30, 2018
 Westmoreland Coal Company
 [Westmoreland Group] Case Admin.

Invoice Number: 1050008248
 Matter Number: 42917-55

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
11/09/18	Anthony Abate	1.50	Create binder re objections (.3) compile filed schedules/SoFAs (1.0); prepare and distribute daily docket updates re recently filed pleadings (.2).
11/09/18	Julia R. Foster	0.20	Review and update Creditor Voicemail log.
11/09/18	Stephen E. Hessler, P.C.	0.50	Telephone conference and correspond with K&E team and Company re next steps.
11/09/18	Mark Holden	0.20	Participate in telephone conference with G. Mijares-Shafai re preparations for second-day hearing (.1); correspond with R. McEntire re same (.1).
11/11/18	Nicholas Adzima	2.90	Correspond with T. Bow, G. Mijares-Shafai, C. Koenig, and G. Zamfir re objections (.7); review and revise objection responses (2.2).
11/11/18	Timothy Robert Bow	0.80	Prepare for second day hearing.
11/12/18	Anthony Abate	1.50	Prepare and revise second day hearing agenda (.5); prepare redlines and clean versions of revised proposed final order (.8); prepare and distribute daily docket updates re recently filed pleadings (.2).
11/12/18	Nicholas Adzima	1.50	Review and analyze proof of claim notice parties log (.5); correspond with N. Davanipour re same (.2); correspond with G. Mijares-Shafai re objections to plans (.1); review and revise objection tracker (.3); review and revise omnibus reply motion (.3); correspond with C. Koenig, G. Zamfir, T. Bow re same (.1).
11/12/18	Nicholas Adzima	0.90	Draft talking points for Second Day Hearing.
11/12/18	Timothy Robert Bow	0.50	Conference with C. Koenig re priority items (.2); review and revise agenda (.3).
11/12/18	Timothy Robert Bow	2.60	Prepare for second day hearing.
11/12/18	Mark Holden	5.40	Prepare for and participate in conference with A. Rotman and R. McEntire re second day hearing prep, next steps with case (.3); review and analyze key pleadings to prepare for second day hearing (1.7); draft witness and exhibit list for second day hearing (1.9); correspond with K&E team re same (1.2); participate in telephone conferences with R. McEntire re same (.2); participate in telephone conference with T. Bow re same (.1).

Legal Services for the Period Ending November 30, 2018
 Westmoreland Coal Company
 [Westmoreland Group] Case Admin.

Invoice Number: 1050008248
 Matter Number: 42917-55

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
11/12/18	Chris Koenig	0.80	Telephone conference with G. Pesce, Centerview, A&M, and the Company re current status and next steps of chapter 11 cases.
11/12/18	Gabriela Eileen Zamfir	1.10	Review, revise work in process tracker.
11/13/18	Timothy Robert Bow	3.80	Prepare for second day hearing.
11/13/18	Neda Davanipour	0.90	Review, revise K&E invoices re confidentiality, privilege, and compliance with the U.S. Trustee guidelines.
11/13/18	Vanessa Hernandez	5.50	Compile and finalize Debtor's exhibits for second day hearing (3.8); prepare documents re same for M. Holden's review (1.7).
11/13/18	Stephen E. Hessler, P.C.	1.50	Telephone conference and correspond with K&E team and Company re next steps.
11/13/18	Mark Holden	7.00	Draft witness and exhibit list for second day hearing (1.4); correspond with K&E team re same (1.5); participate in conference with and telephone conferences with V. Hernandez re same (.3); participate in telephone conferences with local counsel re same (.1); participate in conference with A. Rotman re second day hearing prep (.1); draft Campagna direct examination outline and proffer for second day hearing (3.6).
11/13/18	Gerardo Mijares-Shafai	1.50	Prepare talking points for second day hearing (.3); draft presentation materials re status of resolution for second day hearing (1.2).
11/13/18	Gabriela Eileen Zamfir	0.60	Office conference with T. Bow re invoice review, work in process tracker (.1); review, revise work in process tracker (.5).
11/14/18	Anthony Abate	1.00	Prepare and upload documents and recent filings to dataroom (.8); prepare and distribute daily docket updates re recently filed pleadings (.2).
11/14/18	Nicholas Adzima	11.40	Prepare for Second Day Hearing (7.6); update Agenda (2.7); correspond with C. Koenig, T. Bow, G. Pesce, and G. Mijares-Shafai re same (1.1).
11/14/18	Maya Ben Meir	0.20	Draft talking points for the final NOL motion (.1); draft talking points for the final surety bond motion (.1).

Legal Services for the Period Ending November 30, 2018
 Westmoreland Coal Company
 [Westmoreland Group] Case Admin.

Invoice Number: 1050008248
 Matter Number: 42917-55

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
11/14/18	Maya Ben Meir	4.50	Prepare for the second day hearing (4.0); Review and analyze agenda for the second day hearing (.5).
11/14/18	Ryan Besaw	9.20	Prepare for Nov. 15, 2018 hearing (5.1); prepare, finalize orders and redlines re same (3.7); coordinate hearing logistics with vendors and K&E team (.4).
11/14/18	Timothy Robert Bow	7.80	Prepare for second day hearing (3.9); negotiate and revise second day orders (3.9).
11/14/18	Stephen E. Hessler, P.C.	1.50	Telephone conference and correspond with K&E team and Company re next steps.
11/14/18	Mark Holden	5.50	Participate in telephone conference with R. McEntire re second-day hearing preparation (.2); participate in conferences with K&E team re same (.3); review and analyze pleadings and background materials for second-day hearing (1.6); draft Campagna proffer for second-day hearing (2.1); participate in telephone conference with conference with, and correspond with G. Mijares-Shafrai re same (.2); participate in telephone conference with team and Centerview re Puntus proffer, preparations for second-day hearing (.3); participate in conference with team re same (.5); correspond with K&E team re preparation for hearing (.3).
11/14/18	Gerardo Mijares-Shafai	6.10	Review, revise second day hearing agenda (.1); draft presentation materials and deck re second day hearing (2.0); draft talking points re same (1.2); moot for first day hearing with C. Koenig (1.0); revise talking points re same (.4); conference with N. Warther re same (.5); correspond with T. Bow and C. Koenig re same (.4); revise orders re same (.5).
11/14/18	Robert Orren	0.80	Revise November 15 hearing agenda.
11/14/18	Gabriela Eileen Zamfir	1.10	Review, analyze hearing agenda (.3); prepare slide re status of pending matters for hearing (.3); revise same re resolved matters (.5).
11/14/18	Gabriela Eileen Zamfir	1.50	Prepare materials for November 15 hearing.
11/15/18	Anthony Abate	0.30	Prepare and distribute daily docket updates re recently filed pleadings.

Legal Services for the Period Ending November 30, 2018
 Westmoreland Coal Company
 [Westmoreland Group] Case Admin.

Invoice Number: 1050008248
 Matter Number: 42917-55

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
11/15/18	Chris Koenig	2.70	Prepare for second day hearing (1.1); review and revise orders and notices per changes made at hearing (1.1); correspond with K&E team and key parties re same (.5).
11/15/18	Gerardo Mijares-Shafai	1.40	Revise second day hearing presentation (1.1); correspond with K&E team re same (.2); correspond with Jackson Walker re same (.1).
11/15/18	Robert Orren	0.30	Correspond with K&E team re telephone conference for Westmoreland hearing.
11/15/18	Michael B. Slade	3.50	Prepare materials for second day hearing.
11/16/18	Nicholas Adzima	0.80	Review and revise proof of claim notice parties voicemail call log (.2); correspond with N. Davanipour re same (.1); telephone conference with K&E team re work in process (.5).
11/16/18	Maya Ben Meir	0.40	Participate in telephone conference with the K&E team re next steps in the chapter 11 filing.
11/16/18	Maya Ben Meir	3.00	Review and revise removal extension motion.
11/16/18	Timothy Robert Bow	0.40	Prepare for and participate in telephone conference re work in process with K&E team.
11/16/18	Stephen E. Hessler, P.C.	1.50	Telephone conference and correspond with K&E team and Company re next steps.
11/16/18	Chris Koenig	1.10	Telephone conference with K&E team, Centerview, A&M and Company re case status and next steps (.7); telephone conference with K&E team re status and next steps (.4).
11/16/18	Gerardo Mijares-Shafai	0.50	Telephone conference with C. Koenig and T. Bow re case works in process.
11/16/18	Robert Orren	0.80	Draft motion to extend time to remove civil actions.
11/16/18	Gabriela Eileen Zamfir	0.90	Revise work in process tracker (.5); prepare for and attend work in process meeting (.4).
11/17/18	Maya Ben Meir	3.60	Review and revise removal extension motion (3.5); participate in telephone conference with T. Bow re same (.1).
11/17/18	Gabriela Eileen Zamfir	0.10	Correspond with G. Pesce re critical dates list and work in process tracker.

Legal Services for the Period Ending November 30, 2018
 Westmoreland Coal Company
 [Westmoreland Group] Case Admin.

Invoice Number: 1050008248
 Matter Number: 42917-55

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
11/18/18	Gabriela Eileen Zamfir	0.70	Review, revise work in process tracker re updates from G. Pesce (.6); correspond with C. Koenig re same (.1).
11/19/18	Timothy Robert Bow	0.40	Review, revise removal extension motion (.2); circulate same to creditors (.2).
11/19/18	Neda Davanipour	0.80	Attend multiple telephone conference with pension holders re their status under bankruptcy (.6); correspond with N. Adzima an update chart re same (.2).
11/19/18	Stephen E. Hessler, P.C.	0.80	Conference and correspond with K&E team and Company re next steps.
11/19/18	Chris Koenig	1.80	Prepare agenda and materials for standing telephone conference with the Company (.6); attend telephone conference with G. Pesce, A&M, Centerview, and the Company re status of chapter 11 cases and next steps (.8); correspond with G. Pesce and the Company following telephone conference re next steps (.4).
11/19/18	Gabriela Eileen Zamfir	0.10	Review, revise work in process tracker re C. Koenig feedback.
11/20/18	Anthony Abate	0.30	Prepare and distribute daily docket updates re recently filed pleadings.
11/20/18	Stephen E. Hessler, P.C.	2.00	Telephone conference and correspond with K&E team and Company re next steps.
11/20/18	Allison McDonald	0.10	Telephone conference with K&E team (including W. Becker and A. Rotman) re hearing preparation.
11/20/18	Gabriela Eileen Zamfir	0.20	Revise work in process tracker.
11/21/18	Anthony Abate	0.30	Prepare and distribute daily docket updates re recently filed pleadings.
11/21/18	Maya Ben Meir	0.20	Review and revise the removal extension motion for filing (.1); correspond with T. Bow and the JW Debtor team re same (.1).
11/21/18	Gerardo Mijares-Shafai	0.70	Telephone conference with Company advisors and Ad Hoc Group advisors re deal documentation status.
11/26/18	Anthony Abate	0.60	Update calendar re upcoming hearings (.2); assist in drafting pro hac vice motion for G. Ossi of Venable (.2); prepare and distribute daily docket updates re recently filed pleadings (.2).

Legal Services for the Period Ending November 30, 2018
 Westmoreland Coal Company
 [Westmoreland Group] Case Admin.

Invoice Number: 1050008248
 Matter Number: 42917-55

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
11/26/18	Chris Koenig	0.70	Telephone conference with G. Pesce, A&M, Centerview, and the Company re status of chapter 11 cases and next steps.
11/27/18	Anthony Abate	0.70	Attend work in progress meeting with K&E team (.4); prepare and distribute daily docket updates re recently filed pleadings (.3).
11/27/18	Maya Ben Meir	0.50	Participate in telephone conference with the group re next steps in chapter 11 filing.
11/27/18	Timothy Robert Bow	0.40	Prepare for and participate in conference re work in process.
11/27/18	Neda Davanipour	0.50	Prepare for and attend work in process telephone conference with K&E team re work in process.
11/27/18	Neda Davanipour	0.20	Review vendor motion (.1); correspond with N. Adzima mineral interest holders' interest (.1).
11/27/18	Julia R. Foster	0.40	Review and update creditor voicemail log.
11/27/18	Chris Koenig	0.50	Office conference with K&E team re status and next steps of various chapter 11 workstreams.
11/27/18	Dilen Kumar	1.00	Participate in work in progress telephone conference with K&E team.
11/27/18	Gerardo Mijares-Shafai	0.40	Office conference with C. Koenig and T. Bow re works in process in chapter 11 cases.
11/27/18	Gabriela Eileen Zamfir	0.70	Revise work in process tracker (.3); attend work in process meeting (.4).
11/28/18	Anthony Abate	0.20	Prepare and distribute daily docket updates re recently filed pleadings.
11/28/18	Nicholas Adzima	0.90	Correspond with proof of claim notice parties re potential claims (.6); correspond with T. Bow re same (.1); correspond with N. Davanipour re same (.2).
11/28/18	Maya Ben Meir	0.30	Review general updates re chapter 11 cases.
11/28/18	Chris Koenig	0.90	Telephone conference with K&E team re status and next steps of chapter 11 case workstreams.
11/28/18	Michael B. Slade	2.40	Review materials and prepare materials for hearing.
11/28/18	Gabriela Eileen Zamfir	0.10	Revise work in process tracker.
11/29/18	Anthony Abate	0.70	Upload pleadings to dataroom (.5); prepare and distribute daily docket updates re recently filed pleadings (.2).

Legal Services for the Period Ending November 30, 2018
 Westmoreland Coal Company
 [Westmoreland Group] Case Admin.

Invoice Number: 1050008248
 Matter Number: 42917-55

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
11/29/18	Maya Ben Meir	0.30	Review general updates re chapter 11 cases.
11/29/18	Maya Ben Meir	1.30	Conduct legal research.
11/29/18	Ryan Besaw	0.20	Archive entered orders to case dataroom.
11/29/18	Chris Koenig	1.10	Weekly call with K&E team, A&M, Centerview, and the Company re status of chapter 11 cases and next steps.
11/29/18	Gabriela Eileen Zamfir	0.10	Revise work in process tracker.
11/30/18	Anthony Abate	0.50	Upload documents to dataroom (.3); prepare and distribute daily docket updates re recently filed pleadings (.2).
11/30/18	Nicholas Adzima	0.20	Prepare dial-in for motion hearing.
11/30/18	Neda Davanipour	0.10	Telephone conference with T. Bow re declarations and other work in progress.
11/30/18	Julia R. Foster	0.30	Review and update Creditor Voicemail log.
Total		167.60	

KIRKLAND & ELLIS LLP

AND AFFILIATED PARTNERSHIPS

601 Lexington Avenue
New York, NY 10022

FEIN 36-1326630

January 9, 2019

Westmoreland Coal Company
9540 South Maroon Circle, Suite 300
Englewood, CO 80112

Attn: Michael Hutchinson

Invoice Number: 1050008245

Client Matter: 42917-56

In the Matter of [Westmoreland Group] Corp & Security

For legal services rendered through November 30, 2018
(see attached Description of Legal Services for detail)

\$ 34,668.50

Total legal services rendered

\$ 34,668.50

Legal Services for the Period Ending November 30, 2018
 Westmoreland Coal Company
 [Westmoreland Group] Corp & Security

Invoice Number: 1050008245
 Matter Number: 42917-56

Summary of Hours Billed

<u>Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Timothy Robert Bow	1.00	950.00	950.00
Michael Fisherman	11.80	1,045.00	12,331.00
Carla A.R. Hine	0.50	1,045.00	522.50
Mark Kam	11.10	875.00	9,712.50
Chris Koenig	0.20	950.00	190.00
Caleb Lowery	0.30	770.00	231.00
Allison McDonald	0.20	950.00	190.00
Gerardo Mijares-Shafai	5.30	875.00	4,637.50
Gregory F. Pesce	1.70	1,045.00	1,776.50
Michael Saretsky	0.20	950.00	190.00
Angel Torres	4.50	875.00	3,937.50
TOTALS	38.50		\$ 34,668.50

Legal Services for the Period Ending November 30, 2018
 Westmoreland Coal Company
 [Westmoreland Group] Corp & Security

Invoice Number: 1050008245
 Matter Number: 42917-56

Description of Legal Services

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
11/02/18	Michael Fisherman	0.50	Review, analyze works in process re reporting requirements.
11/05/18	Michael Fisherman	0.60	Correspond with K&E team re deregistration of public securities (.3); review, analyze requirements re same (.3)
11/05/18	Mark Kam	1.80	Draft deregistration spreadsheet (.5); correspond with K&E team re no action letters re annual report (.4); research no action letters re obligation to file annual report (.4); review going dark process and requirements (.4); research reporting obligation termination process (.1).
11/06/18	Michael Fisherman	0.20	Correspond with K&E team re deregistration.
11/07/18	Michael Saretsky	0.20	Coordinate participation in teleconference with FTI and Company.
11/08/18	Michael Fisherman	3.70	Review, revise presentation materials and documents re deregistration.
11/08/18	Chris Koenig	0.20	Telephone conference with M. Fisherman re SEC registration requirements.
11/08/18	Gerardo Mijares-Shafai	0.60	Review, analyze no action letters and inquiries re same (.5); correspond with K&E team re same (.1).
11/08/18	Angel Torres	2.50	Telephone conference re consent with K&E team and Company (.5); analyze side agreement re same (.3); telephone conference re same with K&E team (.5); analyze draft of consent (.9); analyze draft of control agreement (.3).
11/09/18	Michael Fisherman	0.40	Review, analyze deregistration materials.
11/09/18	Mark Kam	0.40	Review, analyze deregistration research (.2); review and respond to correspondence re same (.2).
11/09/18	Gerardo Mijares-Shafai	1.40	Correspond with K&E team re no-action letter inquiries (.3); review, comment on same (1.1).
11/10/18	Gerardo Mijares-Shafai	0.20	Correspond with C. Koenig re SEC no-action letter (.1); correspond with K&E team re same (.1).
11/12/18	Michael Fisherman	0.20	Review, analyze deregistration materials.

Legal Services for the Period Ending November 30, 2018
 Westmoreland Coal Company
 [Westmoreland Group] Corp & Security

Invoice Number: 1050008245
 Matter Number: 42917-56

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
11/12/18	Allison McDonald	0.20	Review and analyze perfection analysis memorandum.
11/12/18	Gerardo Mijares-Shafai	0.40	Review, summarize no-action letters to SEC (.3); correspond with M. Fisherman and M. Kam re same (.1).
11/14/18	Michael Fisherman	0.10	Review, analyze deregistration materials.
11/15/18	Gerardo Mijares-Shafai	0.40	Revise notice of final NOL order (.2); correspond with T. Bow re same (.1); correspond with C. Koenig re same (.1).
11/16/18	Michael Fisherman	0.30	Review and analyze deregistration matters.
11/19/18	Michael Fisherman	1.70	Participate in update telephone conference (.7); review and analyze deregistration matters (1.0).
11/19/18	Gerardo Mijares-Shafai	0.70	Draft board presentation re SEC no-action letters.
11/20/18	Michael Fisherman	0.60	Analyze matters re Regulation FD.
11/20/18	Caleb Lowery	0.30	Research Regulation FD obligations following disclosures to press (.2); correspond with M. Fisherman re the same (.1).
11/20/18	Gerardo Mijares-Shafai	0.50	Revise securities board presentation (.4); correspond with C. Koenig and K&E team re same (.1).
11/21/18	Michael Fisherman	0.20	Correspond with K&E team re deregistration.
11/22/18	Michael Fisherman	1.40	Review and revise presentation concerning deregistration.
11/23/18	Gerardo Mijares-Shafai	0.20	Review, analyze M. Fisherman comments to securities presentation for board of directors.
11/24/18	Mark Kam	0.80	Review and respond to working group correspondence (.4); review going dark deck and internal K&E comments to same (.4).
11/24/18	Gerardo Mijares-Shafai	0.90	Revise securities presentation for board of directors (.8); correspond with G. Pesce and M. Fisherman re same (.1).
11/25/18	Michael Fisherman	0.10	Correspond with K&E team re deregistration.
11/26/18	Angel Torres	2.00	Telephone conference with Canadian counsel re transaction (1.0); analyze lien search results re to commercial tort claim (1.0).
11/27/18	Michael Fisherman	1.10	Correspond with K&E team re deregistration.

Legal Services for the Period Ending November 30, 2018
 Westmoreland Coal Company
 [Westmoreland Group] Corp & Security

Invoice Number: 1050008245
 Matter Number: 42917-56

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
11/27/18	Mark Kam	1.70	Review, analyze correspondence re deregistration (.4); review list of open registration statements (.4); telephone conference with Company re same (.5); office conference with M. Fisherman re post effective amendments and timing of filings (.4).
11/28/18	Michael Fisherman	0.50	Correspond with K&E team re deregistration.
11/28/18	Carla A.R. Hine	0.50	Review, analyze Hart Scott Rodino reporting requirements.
11/28/18	Mark Kam	1.00	Research FD disclosure of monthly or quarterly operating report matters and summarize findings on same.
11/29/18	Timothy Robert Bow	1.00	Review and revise board resolution re benefits plans.
11/29/18	Mark Kam	2.10	Review, analyze stock issuance ledger for 2018 issuances (1.1); review stock issuance ledger and compare against registration statement capacity (.5); research and summarize outstanding capacity under current registration statements (.5).
11/29/18	Gregory F. Pesce	1.10	Conference with SEC re going dark issues (.6); review materials re same (.3); correspond with K&E team re same (.2).
11/30/18	Michael Fisherman	0.20	Correspond with K&E team re deregistration.
11/30/18	Mark Kam	3.30	Research and summarize outstanding capacity under current Registration Statements for no action letter analysis (2.1); research Rule 415 selling shareholder expiration and limitations for deregistration analysis (.7); summarize findings re same (.5).
11/30/18	Gregory F. Pesce	0.60	Conference with SEC re various issues.
Total		36.80	

KIRKLAND & ELLIS LLP

AND AFFILIATED PARTNERSHIPS

601 Lexington Avenue
New York, NY 10022

FEIN 36-1326630

January 9, 2019

Westmoreland Coal Company
9540 South Maroon Circle, Suite 300
Englewood, CO 80112

Attn: Michael Hutchinson

Invoice Number: 1050008251

Client Matter: 42917-57

In the Matter of [Westmoreland Group] Cred/Stakeholder

For legal services rendered through November 30, 2018
(see attached Description of Legal Services for detail)

\$ 330,405.00

Total legal services rendered

\$ 330,405.00

Legal Services for the Period Ending November 30, 2018
 Westmoreland Coal Company
 [Westmoreland Group] Cred/Stakeholder

Invoice Number: 1050008251
 Matter Number: 42917-57

Summary of Hours Billed

<u>Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Nicholas Adzima	16.30	575.00	9,372.50
Jamie Alan Aycock	18.30	1,015.00	18,574.50
Whitney L. Becker	35.40	1,015.00	35,931.00
Ryan Besaw	1.70	250.00	425.00
Timothy Robert Bow	2.10	950.00	1,995.00
Neda Davanipour	4.60	675.00	3,105.00
Kelsee A. Foote	59.30	575.00	34,097.50
Julia R. Foster	0.50	250.00	125.00
Susan D. Golden	1.40	1,045.00	1,463.00
Vanessa Hernandez	32.60	345.00	11,247.00
Stephen E. Hessler, P.C.	4.80	1,480.00	7,104.00
Mark Holden	84.60	885.00	74,871.00
Chris Koenig	4.60	950.00	4,370.00
Allison McDonald	26.20	950.00	24,890.00
Rebekah Sills McEntire	35.40	850.00	30,090.00
Gerardo Mijares-Shafai	12.70	875.00	11,112.50
Orla Patricia O'Callaghan	74.00	575.00	42,550.00
Gregory F. Pesce	4.60	1,045.00	4,807.00
Anna G. Rotman, P.C.	9.80	1,235.00	12,103.00
Nicholas Warther	0.40	830.00	332.00
Gabriela Eileen Zamfir	3.20	575.00	1,840.00
TOTALS	432.50		\$ 330,405.00

Legal Services for the Period Ending November 30, 2018
 Westmoreland Coal Company
 [Westmoreland Group] Cred/Stakeholder

Invoice Number: 1050008251
 Matter Number: 42917-57

Description of Legal Services

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
11/01/18	Kelsee A. Foote	0.50	Conference with K&E team re collection of Westmoreland bankruptcy documents in response to informal request from unsecured creditors committee.
11/01/18	Mark Holden	1.10	Review and analyze background documents (.8); participate in telephone conference with R. McEntire re next steps with Creditors' Committee document collection and review (.1); correspond with and participate in conference with K. Foote re same (.2).
11/02/18	Nicholas Adzima	0.70	Telephone conference with N. Davanipour re voicemails received by Debtors (.3); correspond with K&E team to receive information re specific questions from proof of claim notice parties (.4).
11/02/18	Whitney L. Becker	2.50	Analyze Creditors' Committee requests (.5); telephone conference with R. McEntire and K&E team re Rule 2004 requests received from Creditors' Committee (.5); conference re Rule 2004 requests with K&E team (.3); telephone conference with K&E team re data room analysis (.5); finalize protective order for filing (.7).
11/02/18	Mark Holden	0.60	Review and analyze Creditors' Committee Rule 2004 document requests (.1); prepare for and participate in team telephone conference re status, next steps with Creditors' Committee discovery (.5).
11/02/18	Allison McDonald	1.00	Review and analyze correspondence re Creditors' Committee document requests and respond to same (.1); review and analyze Creditors' Committee document requests (.4); telephone conference with K&E team (including W. Becker R. McEntire) re same (.5).
11/02/18	Rebekah Sills McEntire	1.10	Prepare for responding to Creditors' Committee discovery (.4); attend office conference with K&E team (.5); review draft discovery vendor agreement (.2).

Legal Services for the Period Ending November 30, 2018
 Westmoreland Coal Company
 [Westmoreland Group] Cred/Stakeholder

Invoice Number: 1050008251
 Matter Number: 42917-57

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
11/04/18	Whitney L. Becker	0.70	Review assessment of data room documents in advance of Creditors' Committee telephone conference (.3); telephone conference with K&E team re same (.2); communicate with team re additional workstreams (.2).
11/04/18	Rebekah Sills McEntire	0.50	Review and revise litigation hold memorandum.
11/04/18	Gerardo Mijares-Shafai	2.30	Review, analyze Creditors' Committee data room and compile summary chart re Creditors' Committee document requests.
11/05/18	Nicholas Adzima	0.40	Telephone conference re notice party proof of claim telephone conference log with K&E team.
11/05/18	Whitney L. Becker	1.60	Office conference and telephone conference with Creditors' Committee re document requests (1.4); telephone conference with R. Sills re same (.2).
11/05/18	Whitney L. Becker	1.30	Correspond with Company re Creditors' Committee document requests and collection (.2); review and analyze documents on datasite responsive to Creditors' Committee requests (.8); telephone conference with K&E team and advisors re document collection (.3).
11/05/18	Mark Holden	2.00	Prepare for and participate in meet-and-confer telephone conference with Creditors' Committee counsel re Creditors' Committee document requests (1.4); correspond with and participate in telephone conference with litigation associate team re status, next steps with Creditors' Committee discovery (.6).
11/05/18	Allison McDonald	1.70	Review and analyze correspondence re responding to Creditors' Committee document requests (.3); review and analyze dataroom chart re same (.1); office conference and telephone conference with Morrison Foerster re same (1.3).
11/05/18	Rebekah Sills McEntire	5.80	Telephone conferences with K&E team re discovery (1.5); coordinate with Company re document collection (.6); draft litigation hold (2.2); telephone conference with K&E team re same (.5); office conference and telephone conference with unsecured creditors' committee re 2004 requests (1.0).

Legal Services for the Period Ending November 30, 2018
 Westmoreland Coal Company
 [Westmoreland Group] Cred/Stakeholder

Invoice Number: 1050008251
 Matter Number: 42917-57

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
11/05/18	Gerardo Mijares-Shafai	1.80	Correspond with K&E litigation team re Creditors' Committee data room access (.2); correspond with Centerview re same (.2); review, revise data room summary chart for Creditors' Committee (1.0); telephone conference with A&M and CVP re same (.3); correspond with A&M, CVP, and K&E team re same (.1).
11/05/18	Orla Patricia O'Callaghan	9.50	Draft document hold for discovery (3.0); draft search terms for discovery collection (2.2); review, analyze data room documents (1.5); office conference and telephone conference re Rule 2004 document requests with Creditors' Committee and K&E teams (1.5); conference re search terms and custodians with R. McEntire (.1); telephone conference with K&E attorneys re Second Day Hearing (.4); discuss next steps with R. McEntire and A. Rotman re Creditors' Committee requests (.2); correspond with G. Mijares-Shafai re potential Creditors' Committee objections (.1); revise draft of litigation hold (.4); circulate proposed search terms to M. Holden (.1).
11/06/18	Whitney L. Becker	1.90	Telephone conference with A&M and Centerview re document collection for Creditors' Committee requests (.8); prepare for same (.2); revise litigation hold notice (.5); revise document tracking chart re Creditors' Committee requests (.2); telephone conference with A. McDonald re same (.2).
11/06/18	Kelsee A. Foote	1.50	Draft response to request from the official committee of unsecured creditors re Westmoreland documents.
11/06/18	Mark Holden	1.40	Correspond with team re next steps with document review and production, discovery responses to Creditors' Committee (.3); review and revise terms for document production to Creditors' Committee (.4); prepare for and participate in telephone conference with team, Centerview, and A&M re document collection, next steps with Creditors' Committee discovery (.7).

Legal Services for the Period Ending November 30, 2018
 Westmoreland Coal Company
 [Westmoreland Group] Cred/Stakeholder

Invoice Number: 1050008251
 Matter Number: 42917-57

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
11/06/18	Rebekah Sills McEntire	1.90	Review and revise litigation hold (1.2); office conference with K&E team re discovery and document collection (.7).
11/06/18	Gerardo Mijares-Shafai	0.50	Telephone conference with K&E team, and A&M re Creditors' Committee data requests.
11/06/18	Orla Patricia O'Callaghan	4.40	Correspond with R. McEntire re litigation hold (.1); revise litigation hold (.8); correspond with W. Becker re same (.8); draft internal timeline for document review/responses and objections to the 2004 requests and circulate same to K&E team (.4); telephone conference with K&E team re follow-up items for Creditors' Committee Requests (.6); correspond with Company re same (.3); populate request tracker spreadsheet (.3); correspond re various Creditors' Committee works in process with K&E (.5); draft responses and objections re 2004 requests (.6).
11/07/18	Nicholas Adzima	2.60	Prepare and compile information with N. Davanipour and A&M re creditors, vendors, pensions, and utilities (2.2); conference with proof of claim notice parties re same (.4).
11/07/18	Susan D. Golden	0.70	Review Bar Date comments and revised order from USA (.4); compare to precedent bar date orders (.2); correspond with G. Pesce and T. Bow re comments to same (.1).
11/07/18	Mark Holden	0.40	Participate in conference with K. Foote re status, next steps with Creditors' Committee discovery (.1); participate in telephone conference with W. Becker re same (.1); participate in telephone conference with R. McEntire re same (.1); participate in telephone conference with O. O'Callaghan re draft responses and objections to Creditors' Committee document requests (.1).
11/07/18	Allison McDonald	0.60	Correspond with K&E team re strategy re Creditors' Committee requests (.3); correspond with N. Ulanoff and G. Mijares-Shafai re transfer pricing document and strategy re same (.1); correspond with A. Sexton re question re tax documents (.1); update Creditors' Committee discovery tracker (.1).

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<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
11/07/18	Rebekah Sills McEntire	0.50	Coordinate discovery with Company (.3); conference with K&E team re same (.2).
11/07/18	Gerardo Mijares-Shafai	0.10	Review, analyze documents/diligence for Creditors' Committee document requests.
11/07/18	Orla Patricia O'Callaghan	8.90	Draft responses and objections to the Creditors' Committee 2004 Requests (3.8); conference with K&E team re updates to same (.5); correspond with same re same (1.0); conference with T. Bow re anticipated objections to second day hearing motions (.4); review, revise draft Responses and Objections (3.1); circulate draft to M. Holden for review (.1).
11/07/18	Nicholas Warther	0.40	Review and respond to Creditors' Committee request for tax diligence documents.
11/08/18	Mark Holden	3.90	Draft responses and objections to Creditors' Committee document requests (1.2); telephone conference with V. Hernandez re revisions to same (.1); review and revise terms for document production to Creditors' Committee (1.7); telephone conference with O. O'Callaghan re revisions to same (.2); telephone conference with R. McEntire re same (.1); correspond with W. Becker re same (.5); telephone conference with A. Rotman re status, next steps with Creditors' Committee discovery (.1).
11/09/18	Nicholas Adzima	2.10	Identify and review creditor claims (1.3); correspond with G. Mijares-Shafai and T. Bow re same (.4); correspond with N. Davanipour re same (.4).
11/09/18	Whitney L. Becker	4.00	Telephone conference with A&M and Centerview re collection of documents pursuant to Creditors' Committee requests and prepare for same (1.2); telephone conference with M. Holden re correspondence collection process at Company (.5); review and analyze search terms and teleconference with A. McDonald re revisions to same (.7); review and analyze custodian strategy and other ESI related matters in response to Creditors' Committee requests (1.0); draft communication and questions to company re same (.3); research financial backup to include in retiree motion (.3).

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<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
11/09/18	Kelsee A. Foote	5.30	Telephone conference with counsel for unsecured creditors committee re document requests (1.0); revise search terms re same (.7); review, analyze financing and board meeting decks to identify custodians (.3); conference with Company to identify documents re structure of Shared Services Agreement (.5); participate in telephone conference with S. Hagreen and A. Bricker re Epiq Globals process for document collection (1.0); review, analyze public filings and update master tracker (1.8).
11/09/18	Susan D. Golden	0.70	Correspond with G. Pesce and T. Bow re AUSA comments to bar date order (.5); review revised provisions (.2).
11/09/18	Mark Holden	6.10	Participate in telephone conference with team, financial advisors re document collection for Creditors' Committee document requests (.6); participate in telephone conference with R. Sills re same (.3); participate in telephone conference with Company re same (.3); participate in multiple conferences, telephone conferences, and correspond with K&E team re same (.7); participate in telephone conference with W. Becker re same (.3); correspond with Company re same (.4); correspond with vendor re same (.1); Draft responses and objections to Creditors' Committee document requests (2.8); participate in telephone conference with vendor and Company re next steps with document collection for Creditors' Committee requests (.4); participate in telephone conferences with vendor re same (.2).
11/09/18	Allison McDonald	5.70	Correspond with K&E, Centerview and A&M teams regarding plan re Creditors' Committee requests (.3); telephone conference with same re same (.9); correspond with N. Ulanoff re same (.1); office conference with M. Slade and W. Becker re case management and strategy (.5); draft search terms re Creditors' Committee requests (3.6); research local rules re Rule 2004 requests (.2); correspond with W. Becker re same (.1).

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<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
11/09/18	Rebekah Sills McEntire	3.70	Correspond with K&E team re Creditors' Committee Rule 2004 requests (.6); review, analyze requests (2.4); telephone conferences with K&E team and Company re documents requests (.7).
11/09/18	Gerardo Mijares-Shafai	1.00	Review, analyze Creditors' Committee discovery requests (.1); telephone conference with A. McDonald and W. Becker, A&M teams re same (.9).
11/09/18	Orla Patricia O'Callaghan	5.80	Revise summary of responsive WMLP public filings (2.2); correspond re same with K&E team (.2); telephone conference with K&E team, A&M, and Centerview to follow-up on status of location of responsive documents (.5); telephone conference with K&E team and Company re custodians for document collection (.5); draft summary of requests for Company (2.2); correspond with M. Holden re review of same (.2).
11/09/18	Anna G. Rotman, P.C.	0.80	Conference with R. McEntire re second day hearing objections and strategy re same.
11/10/18	Nicholas Adzima	0.30	Correspond with T. Bow and G. Mijares-Shafai re objections (.1); review and revise objection responses (.2).
11/11/18	Mark Holden	0.90	Correspond with Company re modifications to document retention policy (.8); correspond with W. Becker re same (.1).
11/11/18	Allison McDonald	3.10	Draft and revise search terms (1.6); correspond with W. Becker re same (.1); revise search terms in response to comments from W. Becker (.5); review and analyze report re Creditors' Committee dataroom uploads (.2); correspond with W. Becker re status of Creditors' Committee dataroom (.3); correspond with G. Pesce, M. Slade, and W. Becker re issues re same (.2); correspond with G. Mijares-Shafai re same (.1); correspond with A&M and Centerview teams re issues re same (.1).
11/11/18	Rebekah Sills McEntire	1.00	Review, analyze declarations and motions re second day hearing.
11/11/18	Gerardo Mijares-Shafai	0.20	Correspond with K&E team re Creditors' Committee discovery requests.

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<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
11/12/18	Jamie Alan Aycock	2.40	Telephone conference with Creditors' Committee re status of collection, review and production in response to document requests (.4); review tracker re Creditors' Committee requests and get up to speed on status of document collection and review (2.0).
11/12/18	Whitney L. Becker	3.30	Telephone conference with Creditors' Committee re document requests (1.0); prepare for same (.3); telephone conference with A. Rotman re Creditors' Committee process (.2); telephone conference with J. Aycock re status of Creditors' Committee workstreams (.5); telephone conference with R. McEntire re board materials and company collection process (.2); telephone conference with A. McDonald re core document collection progress (.3); revise coding panel for correspondence collection and document review (.3); participate in telephone conference re Colstrip (.5).
11/12/18	Kelsee A. Foote	4.20	Create issue tags for Westmoreland document review pane (1.2); revise debtors' objections and responses to discovery request from committee of unsecured creditor (.3); conference with Epiq Global team re processing and uploading responsive documents to Relativity review database (.7); participate in telephone conference with counsel for committee of unsecured creditors re responses to requests for production (.8); coordinate with vendor re accessing virtual data room for uploaded discovery (1.2).
11/12/18	Vanessa Hernandez	1.00	Review, analyze and prepare document requests for M. Holden's review.

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<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
11/12/18	Mark Holden	3.10	Correspond with team re issue tags for Creditors' Committee document review (.1); correspond with Company re document retention policy, document collection next steps (.2); draft responses and objections to Creditors' Committee document requests (2.2); correspond with W. Becker re same (.1); participate in telephone conference with Company re next steps with document collection for Creditors' Committee document requests (.2); correspond with team re same (.2); participate in telephone conference with A. McDonald re same (.1).
11/12/18	Allison McDonald	0.30	Correspond with W. Becker and J. Aycock re Creditors' Committee requests and progress re same (.2); telephone conference with M. Holden re board member emails (.1).
11/12/18	Allison McDonald	3.50	Revise search terms and correspond with K&E team re same (.1); review and analyze DIP presentations for posting to Creditors' Committee (.3); review and analyze board materials for privilege (.5); correspond with K&E team re same (.1); correspond with K&E team re additional documents to collect (.2); telephone conferences with G. Mijares-Shafai re same (.2); telephone conference with same and S. Ulanoff re same (.1); correspond with K&E team re issue tags (.2); correspond with S. Hagreen re Creditors' Committee requests and approach re same (.2); review and analyze conflicts committee materials (.1); correspond with W. Becker re same (.1); review and analyze correspondence re NAFTA meeting (.1); correspond with W. Becker re dataroom update (.2); telephone conference with W. Becker and Creditors' Committee team re searches (1.0); telephone conference with W. Becker re same (.1).
11/12/18	Rebekah Sills McEntire	1.50	Telephone conference with plaintiffs re second day hearings (.4); draft direct exam outlines for second day hearing (1.1).

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11/12/18	Gerardo Mijares-Shafai	1.70	Telephone conference with A. McDonald re Creditors' Committee materials and documents for productions (.2); review, analyze materials for data room (.3); telephone conference re same (.2); telephone conference with Creditors' Committee re discovery requests (1.0).
11/12/18	Orla Patricia O'Callaghan	3.80	Draft responses and objections to the Creditors' Committee's requests (1.8); review, analyze protective order (.6); conduct document review re Creditors' Committee production requests (.7); telephone conference with K&E team and Creditors' Committee re document requests (.7).
11/12/18	Anna G. Rotman, P.C.	0.70	Telephone conference with M. Slade re 2nd day hearing (.3); correspond with K&E team re discovery responses (.4).
11/13/18	Nicholas Adzima	0.40	Review and revise proof of claim notice parties log (.3); correspond with N. Davanipour re same (.1).
11/13/18	Nicholas Adzima	1.10	Review and revise Omnibus Reply in support of second day motions (.9); correspond with T. Bow, C. Koenig, G. Zamfir, G. Mijares-Shafai re same (.2).
11/13/18	Jamie Alan Aycock	2.20	Participate in document request priority telephone conference with company and advisors (.5); correspond re document collections and review (1.7).
11/13/18	Whitney L. Becker	4.40	Telephone conference with Company and advisors re document collection (.5); correspond re document collection prioritization (.2); complete document collection tasks re board materials, DIP materials, and email re same (2.5); assist with final revisions to exhibit list and witness list for second day hearing (.3); telephone conference with Creditors' Committee and team re scheduling of next meet and confer (.3); telephone conference with G. Pesce re additional document request follow-up with company (.3); telephone conference with J. Aycock re RFP responses and timing (.3).
11/13/18	Kelsee A. Foote	4.20	Conduct document review of Westmoreland emails for discovery production.

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11/13/18	Mark Holden	0.40	Participate in telephone conference with and correspond with W. Becker re next steps with Creditors' Committee document collection (.2); prepare for and participate in telephone conference with Company re same (.2).
11/13/18	Allison McDonald	2.00	Telephone conference with K&E team (including M. Slade and G. Pesce), A&M, Centerview and Company teams re diligence coordination (.4); review and analyze follow up correspondence re same (.1); correspond with A. Sexton re tax materials for Creditors' Committee requests (.1); correspond with A&M, Centerview and K&E team re same (.1); correspond with R. McEntire re collateral valuation documents (.1); correspond with W. Becker and J. Aycock re plan re Creditors' Committee requests (.1); review and analyze documents for production to Creditors' Committee (.7); correspond with K&E team (including J. Aycock and W. Becker) re same (.1); correspond with same and Centerview and A&M teams re same (.2); telephone conference with W. Becker re same (.1).
11/13/18	Rebekah Sills McEntire	1.00	Telephone conference with K&E team re prioritizing Creditors' Committee document requests.
11/13/18	Orla Patricia O'Callaghan	6.60	Conduct Creditors' Committee document review (3.9); review, analyze board documents (1.9); correspond with vendor re upload for same (.8).
11/13/18	Anna G. Rotman, P.C.	1.40	Preparation for second day hearing.
11/14/18	Whitney L. Becker	1.60	Collect, review, and prepare materials for production to Creditors' Committee (.5); correspond with company re document retention and collection in response to Creditors' Committee requests (.7); correspond with advisors and K&E team re document collection tasks in response to Creditors' Committee requests (.4).
11/14/18	Ryan Besaw	1.70	Prepare binders and materials re 341 meeting.

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11/14/18	Kelsee A. Foote	3.10	Correspond with A. Bricker re Westmoreland records retention policy and schedules for former employees re Creditors' Committee production documents (.4); conduct document review of correspondence (1.7); correspond with vendor re producing same (.3); review, analyze redactions made to privileged documents (.7).
11/14/18	Vanessa Hernandez	2.50	Review and analyze documents for litigation team's review (2.0); prepare documents for same (.5) .
11/14/18	Mark Holden	1.70	Correspond with team re next steps with document collection in response to Creditors' Committee document requests (.2); correspond with Company re same (.2); review and analyze records retention policy received from Company (.4); correspond with team re same (.4);correspond with Company re same (.5).
11/14/18	Allison McDonald	0.50	Review and analyze correspondence from W. Becker re Creditors' Committee data requests and documents re same (.1); correspond with K&E team (including J. Aycock and W. Becker), Centerview team and A&M team re same (.1); correspond with A. Abate re same (.1); update Creditors' Committee discovery tracker (.2).
11/14/18	Rebekah Sills McEntire	7.60	Draft and revise offer re second day hearing (3.0); office conference with K&E team re second day hearings (.5); office conference with K&E team re same (.5); office conference with declarants re second day hearing and proffer (.5); review materials for second day hearing (3.1).
11/14/18	Orla Patricia O'Callaghan	4.10	Conduct Creditors' Committee document review.
11/14/18	Anna G. Rotman, P.C.	2.80	Prepare for second day hearing by reviewing and revising proffers and discussions with K&E team re strategy.
11/15/18	Jamie Alan Aycock	2.30	Review and revise objections and responses to requests for production by Creditors' Committee.

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11/15/18	Whitney L. Becker	1.70	Correspond with J. Aycock re objections and responses to Creditors' Committee discovery requests and analyze same (.7); correspond with K&E team re progress at company re document collection (.3); telephone conference with Company re document collection issues (.3); review and analyze information provided by company re correspondence collection (.4).
11/15/18	Neda Davanipour	3.80	Prepare for second day hearing.
11/15/18	Kelsee A. Foote	5.30	Review, analyze Westmoreland board materials, correspondence and marketing materials for term loan and senior secured notes to determine responsiveness, privilege, and issues (4.6); participate in telephone conference and correspond with K&E team, Centerview, and Alvarez & Marsal re same (.3); coordinate re resolving technical issues with redactions (.4).
11/15/18	Vanessa Hernandez	2.20	Review and analyze documents for litigation team's review (2.0); prepare same (.2).
11/15/18	Stephen E. Hessler, P.C.	4.80	Participate in second day hearing.
11/15/18	Mark Holden	5.00	Review and analyze information received from Company re litigation hold and document preservation (.2); review and analyze board decks and other materials collected for production to Creditors' Committee (1); correspond with and participate in telephone conference with W. Becker re document Creditors' Committee collection status, next steps (.1); participate in telephone conference with and correspond with J. Aycock re responses and objections to Creditors' Committee document requests (.2); draft revisions to same (1.4); correspond with K&E team re same (.2); correspond with opposing counsel re same (.1); participate in telephone conference with Company re document collection for Creditors' Committee requests (.9); correspond with team re same (.4); participate in telephone conference with J. Aycock re same (.2); correspond with Company re same (.3).
11/15/18	Chris Koenig	2.20	Attend second day hearing.

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11/15/18	Allison McDonald	0.30	Update Creditors' Committee discovery tracker (.1); correspond with A. Abate re documents (.1); correspond with A&M and Centerview teams re same (.1).
11/15/18	Rebekah Sills McEntire	3.70	Draft proffer (1.3); attend second day hearing (2.0); prepare for same (.4).
11/15/18	Gerardo Mijares-Shafai	2.30	Attend and participate in second day hearing.
11/15/18	Orla Patricia O'Callaghan	0.80	Correspond with Epiq and K&E team re redaction issues and next steps (.4); review and analyze board documents to confirm redactions were correct (.4).
11/15/18	Anna G. Rotman, P.C.	3.30	Participate in second day hearing (2.0); prepare for same (1.3).
11/15/18	Gabriela Eileen Zamfir	3.20	Prepare materials for second day hearing.
11/16/18	Jamie Alan Aycock	0.60	Analyze local requirements re Rule 2004 discovery and engage in correspondence re whether objections or a motion for protective order must or should be filed (.3); correspond with M. Holden re various aspects of document review and collection from company (.3).
11/16/18	Whitney L. Becker	2.50	Conference with K&E team re Rule 2004 discovery responses (.3); review contract and advise C. Koenig re contract and confidentiality question (.5); correspond with K&E team re Creditors' Committee's filed Rule 2004 requests and next steps (1.5); telephone conference with M. Slade re same (.2).
11/16/18	Kelsee A. Foote	4.80	Participate in telephone conference with Centerview and Alvarez & Marsal re Westmoreland document collection (.4); participate in telephone conference with Epiq team re same (.6); draft litigation hold to Westmoreland board members (.7); redact privileged material in Westmoreland board meeting power-point presentations (1.3); conduct document review of Westmoreland correspondence (1.8).
11/16/18	Julia R. Foster	0.20	Review and update Creditor Voicemail log.
11/16/18	Vanessa Hernandez	2.20	Review and analyze documents for litigation team's review (2.0); prepare documents for same (.2).

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11/16/18	Mark Holden	7.50	Correspond with team re revisions to responses and objections to Creditors' Committee document requests (.3); revise and finalize and serve same (.3); prepare for and participate in telephone conference with Company re next steps with Creditors' Committee document collection (.2); correspond with vendor re same (.2); correspond with team re same (.2); participate in telephone conference with Company, vendor re same (.3); review and QC board documents for production to Creditors' Committee (5.0); correspond with team re same (.3); review and analyze local rules re Rule 2004 examination (.2); participate in telephone conference with local counsel re same (.1); correspond with K&E team re same (.3); participate in telephone conference with K. Foote re supplemental litigation hold to company (.1).
11/16/18	Rebekah Sills McEntire	0.30	Review and analyze rule 2004 re requests for production Creditors' Committee.
11/16/18	Gerardo Mijares-Shafai	0.30	Correspond with M. Holden re board material review for Creditors' Committee document requests.
11/16/18	Orla Patricia O'Callaghan	3.10	Correspond with K&E team re documents with redactions (.6); correspond with M. Holden re total number of documents and total number of documents with redactions (.5); attend telephone conference with vendor, Company, and K&E team (.5); incorporate M. Holden's suggested revisions to redactions (1.5) .
11/17/18	Mark Holden	1.20	Correspond with vendor and team re next steps with document collection (.7); correspond with team re Rule 2004 discovery (.4); participate in telephone conference with G. Mijares-Shafai re redactions to board materials for production (.1).
11/17/18	Gerardo Mijares-Shafai	1.30	Review, comment on board of director presentations re Creditors' Committee requests (1.1); conference with M. Holden re same (.2).

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11/18/18	Jamie Alan Aycock	2.60	Review documents for privilege (1.2); analyze local requirements re Rule 2004 discovery (1.4).
11/18/18	Mark Holden	2.70	Coordinate document production of board materials to Creditors' Committee (1.5); correspond with team re same (1.1); correspond with J. Aycock re supplemental litigation hold (.1).
11/19/18	Nicholas Adzima	0.30	Review and revise proof of claim notice parties voicemail tracker
11/19/18	Jamie Alan Aycock	1.80	Correspond re objections to Creditors' Committee requests for production under local rules (1.1); correspond re loading and processing of correspondence for review (.7).
11/19/18	Whitney L. Becker	1.60	Communicate with team re Creditors' Committee requests and progress on collection for same (1.6).
11/19/18	Timothy Robert Bow	1.10	Prepare for and attend telephone conference with company re updates (.9); correspond with company re Creditors' Committee retention applications (.2).
11/19/18	Kelsee A. Foote	3.50	Correspond with R. McEntire and A. Haley re retrieving R. Copeland's emails in response to Creditors' Committee's first discovery request (1.3); draft chart of R. Copeland emails and documents to be collected and sent to Epiq (.8); correspond with C. Colin at Epiq re first production set (1.4) .
11/19/18	Vanessa Hernandez	5.50	Analyze documents for document production and litigation team's review (2.0); prepare and compile same for same (2.0); compile and prepare documents for M. Holden's review (1.5).

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11/19/18	Mark Holden	8.20	Correspond with K&E team, Company, and vendor re document collection for Creditors' Committee document requests (2.8); participate in telephone conference with Company re same (.5); participate in telephone conferences with R. Sills re same (.4); participate in telephone conferences with V. Hernandez re same (.4); participate in conference with J. Aycock re same, Rule 2004 responses to Creditors' Committee (.4); draft document production of initial set of board materials (2.8); participate in conference with J. Aycock re next steps with Rule 2004 discovery response (.5); correspond with team re same (.4).
11/19/18	Rebekah Sills McEntire	1.80	Prepare documents for Production (.7); perform quality check of production (.2); correspond with vendor re production (.4); telephone conference with M. Holden re same (.5).
11/19/18	Anna G. Rotman, P.C.	0.30	Analyze questions re 2004 discovery.
11/20/18	Jamie Alan Aycock	1.40	Prepare for and participate in telephone conference with D. Doufekia, counsel for unsecured creditors committee, re Creditors' Committee document requests.
11/20/18	Whitney L. Becker	3.50	Conference with A&M and Centerview re document collection pursuant to Creditors' Committee requests (.3); correspond with G. Pesce re same (.2); prepare for office conference and telephone conference with Creditors' Committee counsel (.7); office conference with Creditors' Committee counsel re discovery requests (1.0); review Creditors' Committee second set of discovery requests (.5); correspond with associates re plan for collection re same (.3); review office conference and telephone conference re Creditors' Committee counsel re follow-up items (.2); conference with K&E team re approach for same (.3).
11/20/18	Kelsee A. Foote	1.50	Coordinate and prepare for initial document production.

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11/20/18	Vanessa Hernandez	2.60	Analyze documents for document production and litigation team's review (1.0); compile and prepare same (.7); compile and prepare documents for M. Holden's review (.9).
11/20/18	Mark Holden	4.00	Correspond with team re next steps with Creditors' Committee discovery (.1); correspond with ad hoc counsel re same (.1); correspond with K&E team re Local Rule 2004-1 (.1); telephone conference with W. Becker re Creditors' Committee document collection (.1); telephone conference with J. Aycock re same (.1); telephone conference with V. Hernandez re same (.1); prepare for and participate in office conference with telephone conference with Creditors' Committee re same (1.2); participate in telephone conference with and conference with team re next steps with document collection, discovery, and document production (.6); review and revise revisions to search terms for Creditors' Committee documents (.8); correspond with vendor re same (.2) correspond with team and Company re next steps with document collection, Creditors' Committee's second requests (.6).
11/20/18	Mark Holden	0.70	Correspond with and participate in telephone conference with C. Koenig re next steps with royalty matters (.5); participate in telephone conference and correspond with K. Foote re same (.1); correspond with A. Rotman re same (.1).
11/20/18	Chris Koenig	1.60	Correspond with G. Pesce and K&E litigation team re potential adversary proceeding re contract with stakeholder (1.1); review and analyze documents re same (.5).

Legal Services for the Period Ending November 30, 2018
 Westmoreland Coal Company
 [Westmoreland Group] Cred/Stakeholder

Invoice Number: 1050008251
 Matter Number: 42917-57

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
11/20/18	Allison McDonald	1.80	Telephone conference with N. Ulanoff re Creditors' Committee discovery (.3); update discovery tracker (.1); correspond with K&E team (including W. Becker and M. Holden), A&M, and Centerview teams re same (.3); telephone conference with W. Becker re preparation for Creditors' Committee call (.1); telephone conference with Creditors' Committee counsel and K&E teams (including W. Becker and M. Holden) re meet and confer (1.0).
11/20/18	Rebekah Sills McEntire	1.80	Telephone conference with vendor re discovery (.5); office conference with K&E team re discovery (1.3).
11/20/18	Gerardo Mijares-Shafai	1.10	Telephone conference with Creditors' Committee counsel re document production and collection.
11/20/18	Orla Patricia O'Callaghan	1.70	Telephone conference with K&E team and Creditors' Committee (.7); office conference with J. Aycock, R. McEntire, and M. Holden re next steps (1.0).
11/20/18	Anna G. Rotman, P.C.	0.50	Telephone conference with vendor re discovery and next steps.
11/21/18	Jamie Alan Aycock	0.70	Correspond with M. Holden and W. Becker re additional requests for documents by Creditors' Committee (.4); correspond with M. Holden re various aspects of process for document review (.3).
11/21/18	Kelsee A. Foote	2.60	Coordinate with Epiq team re additional document production (1.2); telephone conference with K&E team re same (.5); review documents for production (.9).
11/21/18	Kelsee A. Foote	1.50	Research procedural methods for resolving the Crow Tribe's tax credit agreement with Company (1.2); telephone conference with K&E team re same (.3).
11/21/18	Vanessa Hernandez	1.60	Analyze documents for document production and litigation team's review (.5); compile and prepare same (.5); compile and prepare documents for M. Holden's review (.6).

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 Westmoreland Coal Company
 [Westmoreland Group] Cred/Stakeholder

Invoice Number: 1050008251
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<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
11/21/18	Mark Holden	4.70	Correspond and telephone conference with K&E team, vendor, Company, and financial advisors re next steps with document collection and review in response to Creditors' Committee's document requests.
11/21/18	Mark Holden	0.30	Participate in conference with K. Foote re next steps with royalty issues (.2). Analyze potential arguments for same (.1).
11/21/18	Allison McDonald	0.70	Attend weekly advisor telephone conference with K&E and Kramer Levin teams.
11/21/18	Orla Patricia O'Callaghan	5.10	Telephone conference with K&E team and Epiq team re contract lawyers (2.0); correspond with K&E team and Epiq team re same (2.0); telephone conference with M. Holden (.8); draft document review protocol (.3).
11/23/18	Kelsee A. Foote	6.80	Review Company documents in response to the Creditors' Committee's first request (3.0); analyze same (3.0); telephone conference with Epiq team re same (.4); correspond with K&E team re same (.4) .
11/23/18	Mark Holden	1.40	Draft document review memo for contractor review for Creditors' Committee document requests (.4); correspond with O. O'Callaghan re same (.1); correspond with K. Foote re document review questions (.4); correspond with vendor, team re search terms (.5).
11/23/18	Mark Holden	0.20	Prepare for and participate in telephone conference with K&E team re next steps with royalty matters.
11/23/18	Gerardo Mijares-Shafai	0.10	Correspond with K. Foote re contract review and company contacts re Creditors' Committee document production.
11/23/18	Orla Patricia O'Callaghan	3.10	Draft contract attorney document (2.5); review memorandum (.2); review and analyze memorandum (.2); circulate memorandum to M. Holden for review (.2).
11/26/18	Nicholas Adzima	1.60	Correspond with proof of claim parties (1.1); update conference log (.3); correspond with N. Davanipour re same (.2).
11/26/18	Jamie Alan Aycock	1.80	Correspondence with M. Holden re various document collection issues (.2); review and revise contract attorney review memorandum (1.6).

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Invoice Number: 1050008251
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<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
11/26/18	Whitney L. Becker	2.60	Correspond with document vendor re email collection and searches (.5); telephone conference with M. Holden re contractor training materials (.1); review and analyze contractor training materials (.8); review and analyze team's comments to contract attorney training materials (.4); prepare for and telephone conference with A&M and Centerview re documents responsive to Creditors' Committee's second requests (.3); provide guidance re search terms and review protocol (.3); correspond with advisors re document collection (.2).
11/26/18	Kelsee A. Foote	5.20	Respond to issue log questions from Epiq re document review (.6); conduct quality check of documents for production (4.6).
11/26/18	Julia R. Foster	0.30	Review and update Creditor Voicemail log.
11/26/18	Mark Holden	6.80	Correspond with K&E team, vendor, and Company re document collection, searches, and next steps with document review (5.8); Draft revisions to contract review memorandum (.5); correspond with J. Aycock re same (.1); correspond with Centerview, prepare for and participate in telephone conference with Centerview, re document collection for Creditors' Committee's second Rule 2004 requests (.4).
11/26/18	Allison McDonald	1.00	Review and analyze correspondence from K&E litigation team re document review and strategy re same (.2); review and analyze second set of RFPs from Creditors' Committee (.1); review and comment on contract attorney review memo (.4); correspond with K&E team re same (.1); review and analyze correspondence from D. Doufekias re discovery requests (.1); telephone conference with K&E, A&M and Centerview teams re Creditors' Committee requests and strategy re same (.1).

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<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
11/26/18	Orla Patricia O'Callaghan	6.30	Coordinate with billing department for list of K&E billers (1.0); document review memorandum with list of counsel (1.0); incorporate A. McDonald's edits to the document review memo (1.0); attend telephone conference with K&E team, Centerview team, and A&M team re the Creditors' Committee's Second Set of Requests (1.0); conference with M. Holden re next steps with (1.0); draft Westmoreland's responses and objections to the Creditors' Committee's second set of requests for production (1.3).
11/27/18	Nicholas Adzima	2.50	Research first day motions re creditors' voicemail (.6); correspond with N. Davanipour re same (.3); return creditors' inquiries (1.5); correspond with G. Mijares-Shafai and N. Davanipour re case administration (.1).
11/27/18	Jamie Alan Aycock	1.20	Correspond with M. Holden re various document collection issues (.4); revise draft correspondence to counsel for Creditors' Committee (.8).
11/27/18	Neda Davanipour	0.80	Correspond with N. Adzima re multiple callers (.5); creditors and attend multiple phone conferences re same (.3).
11/27/18	Kelsee A. Foote	0.40	Participate in telephone conference with C. Ferrier re coding panels and training for document review (.4).
11/27/18	Vanessa Hernandez	3.50	Analyze documents for document production and litigation team's review (1.0); compile and prepare same (1.0); compile and prepare documents for M. Holden's review (1.5).
11/27/18	Mark Holden	3.40	Draft document review memo for contractor review for Creditors' Committee document requests (.6); correspond with team re same (.1); prepare for and participate in telephone conference with vendor, team re document review (.5); telephone conference with W. Becker re same (.1); correspond with team, vendor re same (1.6); correspond with opposing counsel re document production, meet and confer issues (.5).

Legal Services for the Period Ending November 30, 2018
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 [Westmoreland Group] Cred/Stakeholder

Invoice Number: 1050008251
 Matter Number: 42917-57

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
11/27/18	Chris Koenig	0.80	Review and revise instructions for document review process for Committee's requests (.5); correspond with K&E lit team re same (.3).
11/27/18	Allison McDonald	0.40	Telephone conference with K&E teams re review process.
11/27/18	Rebekah Sills McEntire	0.20	Telephone conference with K&E team re contract attorney review.
11/27/18	Orla Patricia O'Callaghan	1.90	Review, revise draft of pleadings re the Creditors' Committee's document requests (.9); circulate draft to M. Holden (.2); attend kick-off call with K&E team and vendor (.8).
11/28/18	Jamie Alan Aycock	0.50	Review and revise draft correspondence to counsel for Creditors' Committee re outstanding requests (.3); correspond with M. Holden re same (.2).
11/28/18	Whitney L. Becker	0.40	Respond to questions re Creditors' Committee document production and collection.
11/28/18	Kelsee A. Foote	1.50	Prepare for discovery production in response to Creditors' Committee's first request.
11/28/18	Vanessa Hernandez	2.50	Analyze documents for document production and litigation team's review (1.0); compile and prepare same (1.0); compile and prepare documents for M. Holden's review (.5).
11/28/18	Mark Holden	1.20	Correspond with K&E team, vendor re document collection, next steps with document production to Creditors' Committee (.8); prepare for and participate in telephone conference with team re case background, next steps with Creditors' Committee document review (.4).
11/28/18	Allison McDonald	0.90	Attend weekly advisor call with K&E, Kramer Levin, FTI and A&M teams.
11/28/18	Rebekah Sills McEntire	1.00	Review issue log re document review.
11/28/18	Gregory F. Pesce	3.20	Conference with Creditors' Committee re Jeffries retention (.4); conference re Creditors' Committee advisers (.6); conference re stakeholder engagement (.6); correspond re various next steps (1.6).
11/29/18	Nicholas Adzima	1.40	Telephone conference with proof of claims recipients re questions about proof of claims (.8); correspond with N. Davanipour re same (.2); correspond with A&M re same (.1); update tracker (.3).

Legal Services for the Period Ending November 30, 2018
 Westmoreland Coal Company
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Invoice Number: 1050008251
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<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
11/29/18	Nicholas Adzima	2.20	Research re removal issues (2.1); correspond with T. Bow re same (.1).
11/29/18	Jamie Alan Aycock	0.40	Correspond with W. Becker and M. Holden re Creditors' Committee document requests.
11/29/18	Whitney L. Becker	1.80	Telephone conference with advisors re collection in response to Creditors' Committee's second set of requests and prepare for same (.5); telephone conference with company re Creditors' Committee's second set of document requests (.5); telephone conference with Houston team re document strategy (.5); correspond re Creditors' Committee request re custodians (.3).
11/29/18	Timothy Robert Bow	1.00	Telephonically attend hearing on labor issues.
11/29/18	Kelsee A. Foote	4.20	Participate in telephone conference with S. Hagreen re Creditors' Committee second production request (.4); telephone conference with N. Ulanoff and S. Farrell re Creditors' Committee's second request for production (.5); revise issue log from Epiq re questions from reviewers (1.3); telephone conference with K&E team re joint privilege issues (.2); review documents re Creditors' Committee document request (1.8).
11/29/18	Vanessa Hernandez	4.50	Analyze documents for document production and litigation team's review (2.0); compile and prepare for same (1.0); compile and prepare documents for M. Holden's review (1.5).
11/29/18	Mark Holden	6.40	Correspond with K&E team, vendor re document collection, review, and next steps (3.7); telephone conference with R. McEntire re same (.1); telephone conference with A&M and Centerview re same (.3); prepare for and participate in telephone conference with Company re same (.4); draft responses to Creditors' Committee's second document requests (1.8); correspond with J. Aycock re same (.1).
11/29/18	Allison McDonald	1.30	Attend hearing on Coal Act liabilities via telephone conference (1.3).

Legal Services for the Period Ending November 30, 2018
 Westmoreland Coal Company
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Invoice Number: 1050008251
 Matter Number: 42917-57

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
11/29/18	Allison McDonald	0.60	Review and analyze correspondence re discovery status (.1); correspond with D. Blank re Creditors' Committee requests (.1); review and analyze documents re second set of requests and questions re same (.1); attend update call re Creditors' Committee requests (.3).
11/29/18	Orla Patricia O'Callaghan	4.30	Telephone conference re Creditors' Committee requests (1.0); perform quality control review of contractors' document review (2.3); correspond with K&E team re next steps (1.0).
11/29/18	Gregory F. Pesce	1.40	Conferences with Company re stakeholder engagement (.6); conferences with Kramer and MoFo re Creditors' Committee professionals (.8).
11/30/18	Nicholas Adzima	0.70	Correspond with proof of claim notice parties
11/30/18	Jamie Alan Aycock	0.40	Telephone conference with R. McEntire re Creditors' Committee document review.
11/30/18	Kelsee A. Foote	3.20	Prepare for discovery production in response to Creditors' Committee's first and second requests.
11/30/18	Vanessa Hernandez	4.50	Review and analyze documents for document production and litigation team's review (2.0); prepare same for same (1.0); compile and prepare documents for M. Holden's review (1.5).
11/30/18	Mark Holden	9.30	Correspond with and participate in telephone conference with Company re document collection (.3); prepare for and participate in conference with J. Aycock re status, next steps with document collection and review (1.0); exchange numerous emails with team, vendor, advisors re status, next steps with document collection and review (3.5) correspond with opposing counsel re same (.2); draft document review QC (4.3).
11/30/18	Allison McDonald	0.80	Telephone conference with M. Holden re review (.2); correspond with same re same (.1); telephone conference with W. Becker re case management and strategy (.5).

Legal Services for the Period Ending November 30, 2018
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Invoice Number: 1050008251
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<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
11/30/18	Rebekah Sills McEntire	2.00	Review documents re Creditors' Committee requests (.7); analyze privilege telephone conference (.7); attend telephone conference with K&E re privilege calls (.6).
11/30/18	Orla Patricia O'Callaghan	4.60	Perform quality control review of contractors' document review (1.0); review and analyze various documents re production requests (1.0); review and revise Creditors' Committee issues (1.0); review and analyze SRZ's representation of WMLP (1.0); correspond with M. Holden re next steps (.6).
Total		432.50	

KIRKLAND & ELLIS LLP

AND AFFILIATED PARTNERSHIPS

601 Lexington Avenue
New York, NY 10022

FEIN 36-1326630

January 9, 2019

Westmoreland Coal Company
9540 South Maroon Circle, Suite 300
Englewood, CO 80112

Attn: Michael Hutchinson

Invoice Number: 1050008249

Client Matter: 42917-58

In the Matter of [Westmoreland Group] Employee / Legacy

For legal services rendered through November 30, 2018
(see attached Description of Legal Services for detail)

\$ 156,691.00

Total legal services rendered

\$ 156,691.00

Legal Services for the Period Ending November 30, 2018
 Westmoreland Coal Company
 [Westmoreland Group] Employee / Legacy

Invoice Number: 1050008249
 Matter Number: 42917-58

Summary of Hours Billed

<u>Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Anthony Abate	0.30	310.00	93.00
Nicholas Adzima	15.70	575.00	9,027.50
Whitney L. Becker	5.20	1,015.00	5,278.00
Maya Ben Meir	5.50	575.00	3,162.50
Jack N. Bernstein	28.00	1,255.00	35,140.00
Ryan Besaw	0.60	250.00	150.00
Timothy Robert Bow	19.70	950.00	18,715.00
Neda Davanipour	45.40	675.00	30,645.00
Julia R. Foster	0.90	250.00	225.00
Susan D. Golden	0.40	1,045.00	418.00
Chris Koenig	10.60	950.00	10,070.00
Xanath McKeever	3.50	1,085.00	3,797.50
Gerardo Mijares-Shafai	18.20	875.00	15,925.00
Carrie Therese Oppenheim	0.30	410.00	123.00
Robert Orren	2.00	380.00	760.00
Gregory F. Pesce	15.70	1,045.00	16,406.50
Anna G. Rotman, P.C.	0.40	1,235.00	494.00
Steve Schwarzbach	1.00	995.00	995.00
Michael B. Slade	3.10	1,235.00	3,828.50
Gabriela Eileen Zamfir	2.50	575.00	1,437.50
TOTALS	179.00		\$ 156,691.00

Legal Services for the Period Ending November 30, 2018
 Westmoreland Coal Company
 [Westmoreland Group] Employee / Legacy

Invoice Number: 1050008249
 Matter Number: 42917-58

Description of Legal Services

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
11/01/18	Nicholas Adzima	0.40	Draft key employment incentive program motion.
11/01/18	Jack N. Bernstein	3.00	Review employee and employee benefits issues (2.0); prepare correspondences re same (.5); telephone conferences with K&E team re same (.5).
11/01/18	Timothy Robert Bow	0.60	Correspond with K&E team re employee plan issues.
11/01/18	Neda Davanipour	5.20	Draft, review revise KERP Motion (4.1); correspond with K&E team, KERP Motion (1.1).
11/01/18	Julia R. Foster	0.10	Research precedent re KERP orders.
11/01/18	Gerardo Mijares-Shafai	3.90	Conference with T. Bow re KEIP motion (.1); review, analyze same (.2); telephone conference with N. Adzima re same (.1); revise employee compensation deck (.7); correspond with T. Bow and G. Pesce re same (.3); review, revise KERP motion (2.5).
11/01/18	Michael B. Slade	1.00	Draft letter to UMWA and revise same.
11/02/18	Nicholas Adzima	2.60	Draft key employment incentive program motion.
11/02/18	Timothy Robert Bow	2.40	Review and revise KERP motion.
11/02/18	Neda Davanipour	4.10	Review KERP motion and revise same (3.8); correspond with K&E team re same (.3).
11/04/18	Xanath McKeever	0.50	Analyzere context for Debtors' intention to seek relief under section 1114 with respect to Coal Act retiree benefits (.3); conference with M. Slade and G. Pesce re same (.2).
11/04/18	Carrie Therese Oppenheim	0.30	Search and distribute precedent re KERP motions.
11/05/18	Nicholas Adzima	1.90	Revise KEIP motion.
11/05/18	Timothy Robert Bow	2.10	Correspond with G. Mijares-Shafai re KERP, KEIP motions (.1); review and revise KERP motion (2.0).
11/05/18	Neda Davanipour	2.90	Correspond with G. Pesce and T. Bow re KERP Motion (.4); draft, review, revise KERP Motion re same comments (2.5).

Legal Services for the Period Ending November 30, 2018
 Westmoreland Coal Company
 [Westmoreland Group] Employee / Legacy

Invoice Number: 1050008249
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<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
11/05/18	Chris Koenig	0.40	Telephone conference with K&E team re status of various labor projects and next steps.
11/05/18	Gerardo Mijares-Shafai	2.80	Conference with N. Adzima re key employment incentive program motion (.2); revise same (.7); review, analyze revisions re same (.1); revise compensation presentation (1.2); correspond with G. Pesce re same (.2); revise with M. Hutchinson comments (.3); correspond with K&E team re same (.1).
11/06/18	Nicholas Adzima	1.40	Revise and implement edits to KEIP motion.
11/06/18	Timothy Robert Bow	0.70	Review and revise KERP motion.
11/06/18	Neda Davanipour	3.90	Review revise KERP Motion re T. Bow comments (3.0); correspond with K&E team re same (.9).
11/06/18	Xanath McKeever	3.00	Research and analysis re Coal Act issues.
11/06/18	Gerardo Mijares-Shafai	4.80	Revise compensation presentation (.1); correspond with Company re same (.2) revise KEIP motion (3.6); research extension of CBA requirements (.8); correspond with G. Pesce re same (.1).
11/07/18	Nicholas Adzima	0.40	Revise and implement changes to key employment incentive program motion.
11/07/18	Timothy Robert Bow	0.40	Prepare for and attend telephone conference with WTW re employee issues.
11/07/18	Chris Koenig	2.00	Review and revise motion re scheduling of retiree matters (1.6); correspond with G. Pesce and Jackson Walker team re same (.4).
11/07/18	Gerardo Mijares-Shafai	2.30	Review, revise KEIP motion (2.1); correspond with N. Adzima re same (.1); telephone conference with Willis Tower Watson team re same (.1).
11/08/18	Julia R. Foster	0.80	Review and cite check response to committee 1114 Motion.
11/08/18	Chris Koenig	0.70	Review and revise pleadings re retiree issues.
11/09/18	Jack N. Bernstein	3.00	Review and prepare comments to draft asset purchase agreement (2.0); prepare correspondences re same (.5); telephone conferences with K&E team re same (.5).
11/09/18	Neda Davanipour	3.60	Draft review revise KERP Motion (3.0); review relevant precedent and documents re same (.4); correspond with K&E team re same (.2).

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<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
11/09/18	Chris Koenig	2.70	Review and revise scheduling motion for labor matters (.7); correspond with K&E team and counsel to lenders re same (.5); review and revise motion for judgment on the pleadings (1.1); correspond with K&E team and counsel to lenders re same (.4).
11/10/18	Neda Davanipour	0.30	Review revised KERP motion (.2); correspond with G. Pesce and T. Bow re KERP motion (.1).
11/11/18	Whitney L. Becker	3.40	Review and revise search terms for Creditors' Committee requests (1.0); correspond with lenders re same (1.4); correspond with K&E team and advisors re Creditors' Committee requests (.8); review correspondence re custodians to Company (.2).
11/12/18	Nicholas Adzima	2.20	Review and revise KEIP motion (2.1); correspond with G. Mijares-Shafai re same (.1).
11/12/18	Jack N. Bernstein	3.00	Analyze pension and employee issues (2.0); correspond re same (.5); telephone conferences with K&E team re same (.5).
11/12/18	Chris Koenig	1.10	Finalize labor-related pleadings for filing (.9); correspond with K&E team re same (.2).
11/12/18	Gerardo Mijares-Shafai	0.70	Telephone conference with N. Adzima re T. Bow revisions to KEIP motion (.3); review, analyze same (.1); telephone conference with Willis Towers Watson advisors re same (.3).
11/13/18	Jack N. Bernstein	4.00	Review pension and employee issues (2.0); prepare correspondences re same (1.0); telephone conferences with K&E team re same (1.0).
11/13/18	Neda Davanipour	0.70	Correspond with A&M re non-insider employee diligence (.2); revise KERP motion re same (.4); correspond with K&E team re same (.1).
11/13/18	Michael B. Slade	1.30	Telephone conference with K&E team re document collection (.5); review, analyze data-related matters (.8).
11/14/18	Gregory F. Pesce	1.40	Conferences with K&E team and Kramer re UMWA issues.

Legal Services for the Period Ending November 30, 2018
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 [Westmoreland Group] Employee / Legacy

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<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
11/15/18	Gerardo Mijares-Shafai	0.60	Revise 1114 order (.4); correspond with Morgan Lewis team re same (.1); compile and coordinate filing of final 1114 order with Jackson Walker team (.1).
11/16/18	Nicholas Adzima	2.30	Correspond with G. Mijares-Shafai re key employment incentive program motion (.8); telephone conference with G. Mijares-Shafai, T. Bow, and WTW and A&M teams (.4); review and revise key employment incentive program motion (1.1).
11/16/18	Timothy Robert Bow	1.60	Telephone conference with G. Gilmore, G. Pesce re wages issue (.3); telephone conference with WTW, G. Mijares re employee compensation programs (.4); review and revise motion re same (.9).
11/16/18	Gerardo Mijares-Shafai	2.50	Revise KEIP motion (1.5); correspond with A&M and WTW teams re diligence for same (.2); telephone conference with same re same (.6); telephone conference with T. Bow re same (.2).
11/16/18	Gregory F. Pesce	1.10	Review and revise KERP documents.
11/16/18	Michael B. Slade	0.80	Correspond with K&E team re protective order and Creditors' Committee discovery.
11/17/18	Gerardo Mijares-Shafai	0.60	Review, analyze employee compensation materials (.2); correspond with WTW advisors and Company re same (.2); correspond with G. Pesce and A&M team re same (.2).
11/19/18	Jack N. Bernstein	2.00	Analyze pension issues (1.0); telephone conferences with K&E team re same (.5); prepare correspondences re same (.5).
11/19/18	Ryan Besaw	0.60	Review, revise, finalize joint motion for protective order (.4); correspond with K&E and local counsel teams re same (.2).
11/19/18	Timothy Robert Bow	0.80	Review and revise KERP motion.
11/19/18	Gregory F. Pesce	1.40	Review and revise KERP motion.
11/20/18	Nicholas Adzima	2.20	Research re KERP Motion (1.6); draft memorandum re same (.5); correspond with N. Davanipour re same (.1).
11/20/18	Jack N. Bernstein	3.00	Correspond with T. Bow re KERP issues (.4); research re same (1.5); review precedent re same (1.1).

Legal Services for the Period Ending November 30, 2018
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<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
11/20/18	Timothy Robert Bow	0.80	Correspond with litigators re KERP declaration (.1); review and revise KERP motion (.6); conference with G. Pesce re same (.1).
11/20/18	Timothy Robert Bow	1.20	Correspond, conference with N. Davanipour re KERP research (.2); review and analyze same (.2); correspond with litigators re KERP declaration (.1); review and revise KERP motion (.6); conference with G. Pesce re same (.1).
11/20/18	Neda Davanipour	1.60	Review and revise KERP Motion (1.4); correspond with K&E team re same (.2).
11/20/18	Neda Davanipour	1.60	Correspond with T. Bow and research re KERP issues and review precedent re same.
11/20/18	Gregory F. Pesce	1.40	Review and revise KERP motion.
11/21/18	Whitney L. Becker	1.80	Attend and participate in advisors telephone conference (.7); correspond with K&E team re collection of budget documents and centralized files at Company (.3); respond to proposals re custodial production and review methodology (.5); analyze Creditors' Committee supplemental proposal and provide recommendation re same (.3).
11/21/18	Timothy Robert Bow	0.90	Review and revise KERP.
11/21/18	Gregory F. Pesce	1.40	Review and revise KERP motion.
11/23/18	Timothy Robert Bow	0.50	Review and revise KERP motion.
11/23/18	Gregory F. Pesce	2.10	Review and revise KERP motion.
11/24/18	Gregory F. Pesce	1.10	Review and revise KERP motion.
11/25/18	Neda Davanipour	5.70	Review precedent and relevant documents including 10k, Company's proxy and other relevant documents (1.2); draft declaration of WTW and Robert Tintsman declaration for KERP Motion and correspond with K&E team re same (4.5).
11/25/18	Robert Orren	2.00	Draft motion (1.7); correspond with K&E team re same (.3).
11/25/18	Gregory F. Pesce	1.80	Review and revise KERP motion.
11/25/18	Gregory F. Pesce	0.60	Conference with Kramer re KERP.
11/25/18	Anna G. Rotman, P.C.	0.40	Review and revise KERP motion.
11/25/18	Steve Schwarzbach	1.00	Analyze labor issues.
11/26/18	Anthony Abate	0.30	Review and revise KERP motion.

Legal Services for the Period Ending November 30, 2018
 Westmoreland Coal Company
 [Westmoreland Group] Employee / Legacy

Invoice Number: 1050008249
 Matter Number: 42917-58

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
11/26/18	Jack N. Bernstein	2.00	Review and prepare comments to draft purchase agreement (1.0); prepare correspondences re same (.5); telephone conferences with K&E team re same (.5).
11/26/18	Timothy Robert Bow	3.20	Correspond with K&E team re KERP updates (.4); conference with G. Pesce re same (.2); review and revise KERP declarations (.8); review and revise KERP motion for filing (1.8).
11/26/18	Neda Davanipour	5.80	Review revise KERP motion (1.7); correspond with K&E parties re same (.2); correspond with creditors and review revise and prepare filing version (1.8); attend telephone conference with Kramer and K&E and A&M team re same (.5); revise multiple times per various comments and correspond with JW team re filing (1.6).
11/26/18	Chris Koenig	3.70	Review and revise motion re potential labor issue (2.8); correspond with K&E team re same (.4); telephone conference with K&E and Kramer Levin teams re same (.5).
11/26/18	Gregory F. Pesce	1.40	Review and finalize KERP motion for filing.
11/26/18	Gabriela Eileen Zamfir	1.00	Research re fifth circuit precedent on settlements.
11/27/18	Jack N. Bernstein	3.00	Review draft purchase agreement (1.0); analyze employee issues (1.0); prepare correspondences re same (.5); telephone conferences with K&E team re same (.5).
11/27/18	Timothy Robert Bow	1.70	Correspond with WTW re KERP motion (.2); correspond with UST re same (.1); review and revise KERP declarations (1.2); telephone conference with Z. Georgeson re same (.2).
11/27/18	Neda Davanipour	2.30	Review and revise two declarations ISO of KERP motion per G. Pesce and T. Bow comments (2.0); correspond with K&E team re same (.3).
11/27/18	Gregory F. Pesce	0.60	Conference with K&E team re labor matters.
11/27/18	Gregory F. Pesce	1.40	Review and finalize KERP motion for filing.
11/27/18	Gabriela Eileen Zamfir	0.30	Revise motion to amend IUOE collective bargaining agreement.
11/28/18	Nicholas Adzima	2.30	Review and revise KERP declarations (1.6); correspond with N. Davanipour re same (.7).

Legal Services for the Period Ending November 30, 2018
 Westmoreland Coal Company
 [Westmoreland Group] Employee / Legacy

Invoice Number: 1050008249
 Matter Number: 42917-58

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
11/28/18	Maya Ben Meir	4.50	Participate in office conference with K&E team re board resolution (.1); review and revise same (4.4).
11/28/18	Jack N. Bernstein	2.00	Analyze employee issues (1.0); prepare correspondences re same (.5); telephone conferences with K&E team re same (.5).
11/28/18	Timothy Robert Bow	0.40	Correspond with L. Martinez, N. Davinpour re SERP, RM plans (.2); review and analyze issues re same (.2).
11/28/18	Neda Davanipour	1.40	Correspond with N. Adzima re KERP Declarations (1.0); review correspondence re WTW report re same with same (.4).
11/28/18	Neda Davanipour	1.40	Telephone conference with T. Bow re board resolution and review corresponding document (.2); review relevant SERP documents (.8); correspond with T. Bow and M. BenMeir re board resolution and draft same (.4).
11/28/18	Neda Davanipour	1.80	Correspond with T. Bow re board resolution (.3); correspond with M. Ben Meir re same (.2); review corresponding document re same (.3); draft and revise board resolution re same (1.0).
11/28/18	Gabriela Eileen Zamfir	0.10	Telephone conference with C. Koenig re WARN Act research.
11/29/18	Maya Ben Meir	1.00	Review and revise board resolution.
11/29/18	Timothy Robert Bow	0.10	Telephone conference with J. Grafton re employee communications (.1).
11/29/18	Neda Davanipour	0.80	Correspond with M. Ben Meir re board resolution (.2); review revise same (.4); correspond with T. Bow and A&M re same (.2).
11/30/18	Jack N. Bernstein	3.00	Analyze employee and pension issues (2.0); prepare correspondences re same (.5); telephone conferences with K&E team re same (.5).
11/30/18	Timothy Robert Bow	2.30	Review and analyze backup re valued employee program (.4); review and revise same (.6); telephone conference with A&M, company re same (.2); review and revise SERP resolution (.9); telephone conference with the Company re same (.2).

Legal Services for the Period Ending November 30, 2018
 Westmoreland Coal Company
 [Westmoreland Group] Employee / Legacy

Invoice Number: 1050008249
 Matter Number: 42917-58

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
11/30/18	Neda Davanipour	2.30	Draft review revise Hutch declaration for KERP motion and review corresponding documents (2.1); correspond with A&M team and N. Adzima re same (.2).
11/30/18	Susan D. Golden	0.40	Review KERP detail per request of H. Duran.
11/30/18	Gabriela Eileen Zamfir	1.10	Research re WARN Act liability priority (.9); correspond with C. Koenig re same (.2).
Total		179.00	

KIRKLAND & ELLIS LLP

AND AFFILIATED PARTNERSHIPS

601 Lexington Avenue
New York, NY 10022

FEIN 36-1326630

January 9, 2019

Westmoreland Coal Company
9540 South Maroon Circle, Suite 300
Englewood, CO 80112

Attn: Michael Hutchinson

Invoice Number: 1050008367

Client Matter: 42917-59

In the Matter of [Westmoreland Group] Hearings

For legal services rendered through November 30, 2018
(see attached Description of Legal Services for detail)

\$ 5,146.00

Total legal services rendered

\$ 5,146.00

Legal Services for the Period Ending November 30, 2018
Westmoreland Coal Company
[Westmoreland Group] Hearings

Invoice Number: 1050008367
Matter Number: 42917-59

Summary of Hours Billed

<u>Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Stephen E. Hessler, P.C.	1.50	1,480.00	2,220.00
Gregory F. Pesce	2.80	1,045.00	2,926.00
TOTALS	4.30		\$ 5,146.00

Legal Services for the Period Ending November 30, 2018
Westmoreland Coal Company
[Westmoreland Group] Hearings

Invoice Number: 1050008367
Matter Number: 42917-59

Description of Legal Services

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
11/15/18	Stephen E. Hessler, P.C.	1.50	Attend second day hearing in Houston, TX.
11/15/18	Gregory F. Pesce	2.80	Participate in second day hearing in Houston, TX.
Total		4.30	

KIRKLAND & ELLIS LLP

AND AFFILIATED PARTNERSHIPS

601 Lexington Avenue
New York, NY 10022

FEIN 36-1326630

January 9, 2019

Westmoreland Coal Company
9540 South Maroon Circle, Suite 300
Englewood, CO 80112

Attn: Michael Hutchinson

Invoice Number: 1050008343

Client Matter: 42917-60

In the Matter of [Westmoreland Group] Non-Working Travel

For legal services rendered through November 30, 2018
(see attached Description of Legal Services for detail)

\$ 45,906.50

Total legal services rendered

\$ 45,906.50

Legal Services for the Period Ending November 30, 2018
 Westmoreland Coal Company
 [Westmoreland Group] Non-Working Travel

Invoice Number: 1050008343
 Matter Number: 42917-60

Summary of Hours Billed

<u>Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Nicholas Adzima	5.50	575.00	3,162.50
Maya Ben Meir	12.70	575.00	7,302.50
Ryan Besaw	3.10	250.00	775.00
Timothy Robert Bow	4.70	950.00	4,465.00
Neda Davanipour	7.60	675.00	5,130.00
Stephen E. Hessler, P.C.	6.50	1,480.00	9,620.00
Chris Koenig	4.70	950.00	4,465.00
Gerardo Mijares-Shafai	4.90	875.00	4,287.50
Michael B. Slade	4.40	1,235.00	5,434.00
Gabriela Eileen Zamfir	2.20	575.00	1,265.00
TOTALS	56.30		\$ 45,906.50

Legal Services for the Period Ending November 30, 2018
 Westmoreland Coal Company
 [Westmoreland Group] Non-Working Travel

Invoice Number: 1050008343
 Matter Number: 42917-60

Description of Legal Services

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
11/12/18	Neda Davanipour	3.90	Travel from New York, NY to Houston, TX for second day hearing preparation (billed at half time).
11/13/18	Nicholas Adzima	2.70	Travel from New York, NY to Houston, TX for Second Day Hearing (billed at half time)
11/13/18	Maya Ben Meir	4.10	Travel from New York, NY to Houston, TX for second day hearing (including delay) (billed at half time).
11/13/18	Gerardo Mijares-Shafai	2.40	Travel from Chicago, IL to Houston, TX for second day hearing (billed at half time).
11/13/18	Gabriela Eileen Zamfir	0.60	Travel from Chicago, IL to Houston, TX for second day hearing and bidding procedures hearing (billed at half time).
11/14/18	Timothy Robert Bow	2.80	Travel from Chicago IL to Houston TX for second day hearing (mechanical delay) (billed at half time).
11/14/18	Stephen E. Hessler, P.C.	2.50	Travel from New York, NY to Houston, TX for second day hearing (billed at half time).
11/14/18	Chris Koenig	2.60	Travel from Chicago, IL to Houston, TX for second day hearing (billed at half time).
11/14/18	Michael B. Slade	1.50	Travel from Chicago, IL to Houston, TX for hearing (billed at half time).
11/15/18	Nicholas Adzima	2.80	Travel from Chicago, IL to New York, NY from Second Day Hearing (billed at half time).
11/15/18	Maya Ben Meir	3.60	Travel from Houston, TX to New York, NY (billed at half time).
11/15/18	Ryan Besaw	3.10	Travel from Houston, TX to Chicago, IL (billed at half time).
11/15/18	Timothy Robert Bow	1.90	Travel from Houston, TX to Chicago, IL from second day hearing (billed at half time).
11/15/18	Stephen E. Hessler, P.C.	2.30	Travel from Houston, TX to Cleveland, OH (plane diverted to Cleveland) (billed at half time).
11/15/18	Chris Koenig	2.10	Travel from Houston, TX to Chicago, IL (billed at half time).
11/15/18	Michael B. Slade	1.40	Travel from Houston, TX to Chicago, IL (billed at half time).

Legal Services for the Period Ending November 30, 2018
 Westmoreland Coal Company
 [Westmoreland Group] Non-Working Travel

Invoice Number: 1050008343
 Matter Number: 42917-60

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
11/15/18	Gabriela Eileen Zamfir	1.60	Travel from Houston, Tx to Chicago, IL (delay upon landing) (billed at half time).
11/16/18	Maya Ben Meir	5.00	Travel from Houston, TX to New York, NY (including delay and layover in Washington) (billed at half time).
11/16/18	Neda Davanipour	3.70	Travel from Houston, TX the second day hearing (billed at half time).
11/16/18	Stephen E. Hessler, P.C.	1.70	Travel from Cleveland, OH (plane diverted to Cleveland) to New York, NY (billed at half time).
11/16/18	Gerardo Mijares-Shafai	2.50	Travel from Houston, TX to Chicago, IL following second day hearing (billed at half time).
11/28/18	Michael B. Slade	1.50	Travel to Houston, TX for second day court hearing (billed at half time).
Total		56.30	

KIRKLAND & ELLIS LLP

AND AFFILIATED PARTNERSHIPS

601 Lexington Avenue
New York, NY 10022

FEIN 36-1326630

January 9, 2019

Westmoreland Coal Company
9540 South Maroon Circle, Suite 300
Englewood, CO 80112

Attn: Michael Hutchinson

Invoice Number: 1050008252

Client Matter: 42917-61

In the Matter of [Westmoreland Group] Retention Fee/K&E

For legal services rendered through November 30, 2018
(see attached Description of Legal Services for detail)

\$ 31,138.50

Total legal services rendered

\$ 31,138.50

Legal Services for the Period Ending November 30, 2018
 Westmoreland Coal Company
 [Westmoreland Group] Retention Fee/K&E

Invoice Number: 1050008252
 Matter Number: 42917-61

Summary of Hours Billed

<u>Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Nicholas Adzima	2.10	575.00	1,207.50
Maya Ben Meir	12.00	575.00	6,900.00
Timothy Robert Bow	5.00	950.00	4,750.00
Neda Davanipour	5.00	675.00	3,375.00
Susan D. Golden	4.70	1,045.00	4,911.50
Chris Koenig	3.90	950.00	3,705.00
Gerardo Mijares-Shafai	3.90	875.00	3,412.50
Gregory F. Pesce	1.10	1,045.00	1,149.50
Alison Wirtz	0.60	675.00	405.00
Gabriela Eileen Zamfir	2.30	575.00	1,322.50
TOTALS	40.60		\$ 31,138.50

Legal Services for the Period Ending November 30, 2018
 Westmoreland Coal Company
 [Westmoreland Group] Retention Fee/K&E

Invoice Number: 1050008252
 Matter Number: 42917-61

Description of Legal Services

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
11/01/18	Susan D. Golden	0.60	Correspond with G. Pesce, A. Yenamandra and C. Husnick re responses to UST comments to Kirkland retention application.
11/01/18	Gerardo Mijares-Shafai	0.30	Review, revise K&E retention application order with U.S. Trustee comments (.2); correspond with G. Pesce re same (.1).
11/02/18	Susan D. Golden	1.50	Correspond with S. Statham re U.S. Trustee comments retention application (.5); correspond re U.S. Trustee resolutions and open issues (.5); review revised declaration (.3); correspond re same (.2).
11/05/18	Timothy Robert Bow	0.50	Review and revise ICP language (.2); correspond with K&E team re same (.2); correspond with OCP re motion (.1).
11/07/18	Maya Ben Meir	2.00	Review and revise time entries to ensure compliance with U.S. Trustee guidelines.
11/07/18	Timothy Robert Bow	0.40	Correspond with K&E team re fee review (.2); review and analyze issues re same (.2).
11/07/18	Susan D. Golden	0.30	Correspond with G. Pesce and T. Bow re Schulte comments to K&E retentions.
11/07/18	Gerardo Mijares-Shafai	2.10	Review, revise October invoice in accordance with UST guidelines and local rules.
11/08/18	Neda Davanipour	3.60	Telephone conference with K&E team and professionals re their retention applications (1.3); review and revise same (.8); correspond with R. Orren re retention applications (.3); draft same for filing (.3); correspond with K&E team and various professionals re same (.9).
11/08/18	Chris Koenig	1.30	Review and revise October invoices to ensure compliance with U.S. Trustee guidelines.
11/09/18	Timothy Robert Bow	0.10	Conference with G. Zamfir re invoice review.
11/09/18	Neda Davanipour	1.40	Review invoice to ensure it complies with the US Trustee guidelines and correspond with various K&E parties to revise time entries re same.
11/09/18	Chris Koenig	0.90	Review and revise October invoices to ensure compliance with U.S. Trustee guidelines.

Legal Services for the Period Ending November 30, 2018
 Westmoreland Coal Company
 [Westmoreland Group] Retention Fee/K&E

Invoice Number: 1050008252
 Matter Number: 42917-61

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
11/09/18	Gabriela Eileen Zamfir	0.50	Review, revise K&E invoices re confidentiality, privilege, and compliance with U.S. Trustee guidelines.
11/12/18	Maya Ben Meir	6.50	Draft talking points for the interim compensation motion.
11/12/18	Timothy Robert Bow	0.50	Review and revise ICP order (.2); correspond re OCP order (.1); correspond with E&Y, PwC re U.S. Trustee comments to retentions (.2).
11/13/18	Maya Ben Meir	0.50	Review and revise talking points re interim compensation motion.
11/13/18	Susan D. Golden	2.30	Correspond with S. Bremer (.1); revise 3 iterations (.5); finalize Centerview retention order with N. Davanipour (.5); correspond with H. Duran and K. Manoukian re same (.2); revise 2 iterations of A&M retention order (.3); correspond with K. Manoukian re same (.3); incorporate SRZ comments to A&M order (.4).
11/13/18	Chris Koenig	1.70	Review and revise October invoice to ensure compliance with US Trustee guidelines.
11/13/18	Gerardo Mijares-Shafai	0.30	Correspond with T. Bow re K&E final retention order (.1); review, analyze same (.2).
11/14/18	Maya Ben Meir	3.00	Review and revise time entries.
11/14/18	Gabriela Eileen Zamfir	0.60	Review, revise K&E invoices re privilege, confidentiality, and compliance with U.S. Trustee guidelines.
11/16/18	Nicholas Adzima	2.10	Review and revise invoices per U.S. Trustee guidelines.
11/16/18	Gerardo Mijares-Shafai	0.60	Review, revise October invoice in accordance with US Trustee guidelines and local rules.
11/16/18	Gabriela Eileen Zamfir	1.20	Review, revise K&E invoices re confidentiality, privilege, and compliance with U.S. Trustee guidelines.
11/25/18	Timothy Robert Bow	1.40	Review and revise invoices to ensure compliance with UST guidelines.
11/27/18	Timothy Robert Bow	1.90	Review and revise fee statements to ensure compliance with U.S. Trustee guidelines.
11/27/18	Timothy Robert Bow	0.20	Correspond with K&E team, billing re matters.

Legal Services for the Period Ending November 30, 2018
 Westmoreland Coal Company
 [Westmoreland Group] Retention Fee/K&E

Invoice Number: 1050008252
 Matter Number: 42917-61

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
11/29/18	Gregory F. Pesce	1.10	Review and revise fee statements per compliance with U.S. Trustee Guidelines, etc.
11/30/18	Gerardo Mijares-Shafai	0.60	Review, analyze K&E retention schedules and entity tracker (.3); correspond with G. Pesce and T. Bow re same (.3).
11/30/18	Alison Wirtz	0.60	Correspond with G. Mijares-Shafai re conflicts matters and review and analyze conflicts materials re same.
Total		40.60	

KIRKLAND & ELLIS LLP

AND AFFILIATED PARTNERSHIPS

601 Lexington Avenue
New York, NY 10022

FEIN 36-1326630

January 9, 2019

Westmoreland Coal Company
9540 South Maroon Circle, Suite 300
Englewood, CO 80112

Attn: Michael Hutchinson

Invoice Number: 1050008246

Client Matter: 42917-62

In the Matter of [Westmoreland Group] Retention Non-K&E

For legal services rendered through November 30, 2018
(see attached Description of Legal Services for detail)

\$ 8,694.00

Total legal services rendered

\$ 8,694.00

Legal Services for the Period Ending November 30, 2018
Westmoreland Coal Company
[Westmoreland Group] Retention Non-K&E

Invoice Number: 1050008246
Matter Number: 42917-62

Summary of Hours Billed

<u>Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Nicholas Adzima	1.60	575.00	920.00
Timothy Robert Bow	1.60	950.00	1,520.00
Neda Davanipour	1.80	675.00	1,215.00
Julia R. Foster	2.60	250.00	650.00
Susan D. Golden	4.20	1,045.00	4,389.00
TOTALS	11.80		\$ 8,694.00

Legal Services for the Period Ending November 30, 2018
 Westmoreland Coal Company
 [Westmoreland Group] Retention Non-K&E

Invoice Number: 1050008246
 Matter Number: 42917-62

Description of Legal Services

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
11/01/18	Nicholas Adzima	1.60	Review and revise the ordinary course professionals order.
11/01/18	Timothy Robert Bow	0.60	Conferences with K&E team re ICP order revisions (.3); review and analyze language re same (.3).
11/08/18	Julia R. Foster	2.60	Prepare Venable 327(e) retention application for filing.
11/09/18	Timothy Robert Bow	0.20	Attend telephone conference with OCP (.1); prepare for same (.1).
11/11/18	Susan D. Golden	0.20	Review revised OCP order (.1); correspond with comments to G. Pesce and T. Bow re same (.1).
11/13/18	Timothy Robert Bow	0.80	Review and revise interim compensation order (.4); correspond with K&E team and advisors re same (.4).
11/13/18	Neda Davanipour	0.70	Correspond with S. Golden re various retention applications (.3); review revise same (.4).
11/13/18	Susan D. Golden	1.10	Correspond several times with R. Campagna and G. Pesce re same (.1); finalize A&M retention order (1.0).
11/14/18	Susan D. Golden	0.60	Correspond with T. Bow, G. Pesce and K. Manoukian re comments to OCP order.
11/19/18	Neda Davanipour	1.10	Correspond with K&E re revised orders per UST comments (.5); correspond with creditors re same (.6).
11/19/18	Susan D. Golden	1.40	Review UST comments to Venable application (.2); correspond with F. Carter at Venable (.1); review proposed Supplemental PwC declaration and new SOWs (.6); compare new PwC services to services in proposed retention application and order (.3); correspond with G. Pesce, T. Bow and N. Davanipour re comments to same (.2).

Legal Services for the Period Ending November 30, 2018
Westmoreland Coal Company
[Westmoreland Group] Retention Non-K&E

Invoice Number: 1050008246
Matter Number: 42917-62

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
11/20/18	Susan D. Golden	0.90	Review K. Manoukian comments to Venable retention application (.1) and correspond with F. Carter of Venable re same (.1); review revised EY retention order (.2); review comments of K. Manoukian to EY and PwC retention orders (.3); correspond with G. Pesce re same (.2).
Total		11.80	

KIRKLAND & ELLIS LLP

AND AFFILIATED PARTNERSHIPS

601 Lexington Avenue
New York, NY 10022

FEIN 36-1326630

January 9, 2019

Westmoreland Coal Company
9540 South Maroon Circle, Suite 300
Englewood, CO 80112

Attn: Michael Hutchinson

Invoice Number: 1050008247

Client Matter: 42917-63

In the Matter of [Westmoreland Group] Tax Issues

For legal services rendered through November 30, 2018
(see attached Description of Legal Services for detail)

\$ 40,265.50

Total legal services rendered

\$ 40,265.50

Legal Services for the Period Ending November 30, 2018
Westmoreland Coal Company
[Westmoreland Group] Tax Issues

Invoice Number: 1050008247
Matter Number: 42917-63

Summary of Hours Billed

<u>Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Maya Ben Meir	0.10	575.00	57.50
Neda Davanipour	6.70	675.00	4,522.50
Thad W. Davis	0.50	1,235.00	617.50
Anthony Vincenzo Sexton	18.40	1,130.00	20,792.00
Nicholas Warther	17.20	830.00	14,276.00
TOTALS	42.90		\$ 40,265.50

Legal Services for the Period Ending November 30, 2018
 Westmoreland Coal Company
 [Westmoreland Group] Tax Issues

Invoice Number: 1050008247
 Matter Number: 42917-63

Description of Legal Services

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
11/01/18	Anthony Vincenzo Sexton	0.80	Review and revise modeling information (.2); telephone conference with K&E team re tax analysis of structuring options (.2); telephone conference with K&E team re SPA (.2); review SPA markup (.2).
11/02/18	Anthony Vincenzo Sexton	2.20	Telephone conference re APA (.5); correspond with K&E team re same (.2); research and analyze tax structuring issues (.4); telephone conference with Company and PwC re tax modeling and status (.7); review tax diligence materials (.4).
11/03/18	Anthony Vincenzo Sexton	0.60	Review and revise SPA.
11/03/18	Nicholas Warther	0.90	Review and revise tax portions of PSA (.5); correspond with PwC, Company, and K&E team re same (.4).
11/04/18	Anthony Vincenzo Sexton	0.60	Telephone conference with K&E team and PwC re PSA Canadian issues (.4); review and revise PSA (.2).
11/04/18	Nicholas Warther	0.90	Participate in telephone conference with PwC and A. Sexton re Canadian tax concerns in PSA (.4); review and revise PSA accordingly and send to K&E team (.5).
11/05/18	Anthony Vincenzo Sexton	0.50	Review and revise SPA (.2); review and analyze tax modeling materials (.3).
11/08/18	Neda Davanipour	3.50	Correspond with K&E team and N. Adzima re taxes issues (1.5); research re same (1.6); office conference with N. Adzima re same (.4).
11/08/18	Anthony Vincenzo Sexton	0.20	Telephone conference with K&E team re tax modeling and exit structuring.
11/12/18	Neda Davanipour	3.20	Research re certain tax issues (3.0); correspond with N. Adzima and T. Bow re same (.2).
11/12/18	Anthony Vincenzo Sexton	0.50	Review and analyze tax modeling issues.
11/13/18	Anthony Vincenzo Sexton	0.20	Review diligence materials.
11/14/18	Maya Ben Meir	0.10	Draft talking points for final tax motion.
11/14/18	Anthony Vincenzo Sexton	0.50	Review and analyze tax modeling issues.

Legal Services for the Period Ending November 30, 2018
 Westmoreland Coal Company
 [Westmoreland Group] Tax Issues

Invoice Number: 1050008247
 Matter Number: 42917-63

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
11/14/18	Nicholas Warther	2.30	Review PwC responses to tax diligence questions (.3); correspond with A. Sexton re same (.2); review and revise high level total enterprise value calculation for PwC tax modeling (1.0); follow up with PwC re diligence items (.5); correspond with K&E restructuring team re NOL motion (.3) .
11/15/18	Anthony Vincenzo Sexton	0.20	Telephone conference with K&E team re tax structuring issues.
11/16/18	Anthony Vincenzo Sexton	1.10	Telephone conference with Company and PwC re tax diligence issues (.6); review and revise tax diligence materials and related issues (.5).
11/16/18	Nicholas Warther	0.90	Telephone conference with PwC and Company for weekly status telephone conference (.4); correspond with Centerview and PwC re numbers NUBIG analysis (.5).
11/19/18	Anthony Vincenzo Sexton	1.10	Telephone conference with K&E team re SEC issues (.2); review and analyze tax modeling materials (.6); correspond with PwC re same (.3).
11/19/18	Nicholas Warther	0.70	Review PwC tax modeling re transaction (.4); correspond with K&E team re same (.3).
11/20/18	Anthony Vincenzo Sexton	1.50	Telephone conference with Kramer Levin re tax modeling, diligence, and exit structure (1.3); correspond with K&E team re agreement (.2).
11/20/18	Nicholas Warther	0.60	Telephone conference with A. Sexton and Kramer Levin re PwC tax modeling.
11/23/18	Anthony Vincenzo Sexton	0.20	Telephone conference with K&E team re tax credit agreement.
11/23/18	Nicholas Warther	0.20	Telephone conference with K&E team and A. Sexton re coal tax credits.
11/26/18	Anthony Vincenzo Sexton	1.70	Review and analyze interest deductibility issues (1.0); telephone conference with Kramer Levin re PLR request (.5) correspond with K&E team re SPA (.2).
11/26/18	Nicholas Warther	1.10	Correspond with PwC re Dutch treaty submission and questions on Canadian portions of PSA (.5); telephone conference with Kramer Levin and A. Sexton re outstanding tax issues and possible ruling requests (.6).

Legal Services for the Period Ending November 30, 2018
 Westmoreland Coal Company
 [Westmoreland Group] Tax Issues

Invoice Number: 1050008247
 Matter Number: 42917-63

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
11/27/18	Anthony Vincenzo Sexton	1.50	Review and revise SPA (.3); review and analyze CODI and 163(j) issues (.6); telephone conference with Kramer Levin re SPA (.6).
11/27/18	Nicholas Warther	1.70	Correspond with Company re Kramer Levin comments on Purchase and Sale Agreement (.5); review and revise tax portions of Purchase and Sale Agreement (.7); telephone conference with Kramer Levin and A. Sexton re Kramer Levin markup (.5).
11/28/18	Anthony Vincenzo Sexton	1.20	Review and analyze 163(j) and 108 issues (.4); review and revise SPA (.8).
11/28/18	Nicholas Warther	2.60	Review and revise tax portions of PSA in accordance with Kramer Levin discussion (1.5); send comments to K&E Corporate team (.1); correspond with M. Karas re same (.3); correspond with B. Ko and A. Sexton re Canadian tax issues (.3); correspond with Kramer Levin and PwC re call on Canadian tax issues (.4).
11/29/18	Anthony Vincenzo Sexton	2.20	Telephone conference with Kramer Levin re SPA (.6); review and revise same (.2); telephone conference with KD re same (.9); correspond with Company re same (.2); followup correspond with K&E team re same (.3).
11/29/18	Nicholas Warther	2.20	Correspond with M. Karas and B. Ko re tax representations in PSA (.7); telephone conference with Kramer Levin, PwC, and A. Sexton re Canadian tax matters (.7); telephone conference with Jones Day and A. Sexton re MLP tax matters (.8).
11/30/18	Thad W. Davis	0.50	Telephone conference with D. Wheat re 163(j) interest.
11/30/18	Anthony Vincenzo Sexton	1.60	Telephone conference with PWC and Company re tax modeling issues (.9); correspond with K&E team re debt issues (.3); correspond with Canadian counsel re SPA issues (.1); correspond with K&E team re same (.1); review and revise SPA (.2).

Legal Services for the Period Ending November 30, 2018
Westmoreland Coal Company
[Westmoreland Group] Tax Issues

Invoice Number: 1050008247
Matter Number: 42917-63

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
11/30/18	Nicholas Warther	3.10	Telephone conference with Company and PwC for weekly status telephone conference (.3); review and revise tax portions of PSA (2.0); incorporating PwC and Company comments (.3); correspond with Burnet Duckworth re Canadian taxable property analysis (.2); correspond with K&E team re features of debt instruments impacting tax analysis (.3).
Total		42.90	

KIRKLAND & ELLIS LLP

AND AFFILIATED PARTNERSHIPS

601 Lexington Avenue
New York, NY 10022

FEIN 36-1326630

January 9, 2019

Westmoreland Coal Company
9540 South Maroon Circle, Suite 300
Englewood, CO 80112

Attn: Michael Hutchinson

Invoice Number: 1050008253

Client Matter: 42917-64

In the Matter of [Westmoreland Group] US Trustee Issue

For legal services rendered through November 30, 2018
(see attached Description of Legal Services for detail)

\$ 2,470.00

Total legal services rendered

\$ 2,470.00

Legal Services for the Period Ending November 30, 2018
Westmoreland Coal Company
[Westmoreland Group] US Trustee Issue

Invoice Number: 1050008253
Matter Number: 42917-64

Summary of Hours Billed

<u>Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Timothy Robert Bow	2.60	950.00	2,470.00
TOTALS	2.60		\$ 2,470.00

Legal Services for the Period Ending November 30, 2018
 Westmoreland Coal Company
 [Westmoreland Group] US Trustee Issue

Invoice Number: 1050008253
 Matter Number: 42917-64

Description of Legal Services

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
11/14/18	Timothy Robert Bow	0.40	Prepare G. Kohn for section 341 meeting.
11/15/18	Timothy Robert Bow	0.90	Prepare for and attend section 341 meeting.
11/26/18	Timothy Robert Bow	0.30	Correspond with A&M re reporting requirements (.1); telephone conference with M. Fisherman re same (.1); telephone conference with M. Rivera re same (.1).
11/29/18	Timothy Robert Bow	0.50	Review and revise MOR, 2015.3 report.
11/30/18	Timothy Robert Bow	0.50	Review and analyze MOR for filing (.4); coordinate filing of same (.1).
Total		2.60	

KIRKLAND & ELLIS LLP

AND AFFILIATED PARTNERSHIPS

601 Lexington Avenue
New York, NY 10022

FEIN 36-1326630

January 9, 2019

Westmoreland Coal Company
9540 South Maroon Circle, Suite 300
Englewood, CO 80112

Attn: Michael Hutchinson

Invoice Number: 1050008243

Client Matter: 42917-68

In the Matter of [Westmoreland Group] Schedules/SOFA

For legal services rendered through November 30, 2018
(see attached Description of Legal Services for detail)

\$ 34,544.50

Total legal services rendered

\$ 34,544.50

Legal Services for the Period Ending November 30, 2018
 Westmoreland Coal Company
 [Westmoreland Group] Schedules/SOFA

Invoice Number: 1050008243
 Matter Number: 42917-68

Summary of Hours Billed

<u>Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Anthony Abate	0.60	310.00	186.00
Timothy Robert Bow	12.50	950.00	11,875.00
Neda Davanipour	16.90	675.00	11,407.50
James Romain Dolphin III	3.60	770.00	2,772.00
Julia R. Foster	2.20	250.00	550.00
Jonathan E. Kidwell	1.80	1,130.00	2,034.00
Gerardo Mijares-Shafai	0.40	875.00	350.00
Carrie Therese Oppenheim	0.40	410.00	164.00
Robert Orren	1.20	380.00	456.00
Michael Saretsky	5.00	950.00	4,750.00
TOTALS	44.60		\$ 34,544.50

Legal Services for the Period Ending November 30, 2018
 Westmoreland Coal Company
 [Westmoreland Group] Schedules/SOFA

Invoice Number: 1050008243
 Matter Number: 42917-68

Description of Legal Services

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
11/01/18	Neda Davanipour	3.50	Review and revise global notes and correspond with A&M and K&E team re same (2.1); correspond with A&M and K&E team re schedules and statements (.3); telephone conference with A&M team re same (.5); review same (.6).
11/01/18	James Romain Dolphin III	0.20	Draft SoFAs.
11/01/18	Julia R. Foster	0.70	Organize Schedules and SoFAs (.3); prepare binders re same for attorney review (.4).
11/01/18	Jonathan E. Kidwell	0.30	Review and revise correspondence re preparation of environmental comments to SoFA/SOAL.
11/01/18	Jonathan E. Kidwell	0.30	Correspond with K&E team re preparation of environmental comments to SoFA/SOAL.
11/01/18	Michael Saretsky	0.90	Coordinate updates to SoFAs 22-24.
11/02/18	James Romain Dolphin III	0.50	Draft SoFAs.
11/02/18	Jonathan E. Kidwell	0.30	Review and revise correspondence re preparation of environmental comments to SoFA/SOAL.
11/02/18	Jonathan E. Kidwell	0.30	Correspond with K&E team re preparation of environmental comments to SoFA/SOAL.
11/02/18	Michael Saretsky	1.20	Coordinate updates to draft environmental SoFAs.
11/05/18	Timothy Robert Bow	0.40	Review and analyze issues re schedules and statements (.2); correspond with A&M, K&E team re same (.2).
11/05/18	Neda Davanipour	5.00	Review all schedules and statements of WLB and WMLP Debtors (4.0); correspond with A&M re same (.7); correspond with G. Pesce and T. Bow re global notes and schedules and statements (.2); correspond with A&M and K&E team re same (.1).
11/05/18	James Romain Dolphin III	0.50	Draft SoFAs.
11/05/18	Julia R. Foster	0.30	Prepare SoFAs/Schedules for attorney review.
11/06/18	Timothy Robert Bow	3.10	Review and analyze schedules and statements.
11/06/18	Timothy Robert Bow	2.30	Review and analyze schedules and statements.

Legal Services for the Period Ending November 30, 2018
 Westmoreland Coal Company
 [Westmoreland Group] Schedules/SOFA

Invoice Number: 1050008243
 Matter Number: 42917-68

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
11/06/18	Neda Davanipour	2.90	Correspond with K&E team, and A&M re updated schedules and SoFAs (.5); review and revise global notes (1.2); review schedules and statements (1.2).
11/06/18	Julia R. Foster	1.20	Prepare Schedules and SoFAs for attorney review.
11/06/18	Michael Saretsky	0.20	Coordinate updates to draft environmental SoFAs.
11/07/18	Timothy Robert Bow	3.40	Review and analyze schedules, statements.
11/07/18	Neda Davanipour	1.80	Correspond with K&E team re schedules and SoFAs (.2); correspond with K&E and A&M team re global notes (.5); review precedent for same (.5) and revise same (.6).
11/07/18	James Romain Dolphin III	2.00	Review and revise SoFAs.
11/07/18	Jonathan E. Kidwell	0.30	Review and revise correspondence re preparation of environmental comments to SoFA/SOAL.
11/07/18	Jonathan E. Kidwell	0.30	Correspond with K&E team re preparation of environmental comments to SoFA/SOAL.
11/07/18	Carrie Therese Oppenheim	0.40	Prepare Schedules and SoFAs for attorney review.
11/07/18	Michael Saretsky	1.70	Coordinate finalization of draft environmental SoFAs.
11/08/18	Anthony Abate	0.60	Assist in compiling and preparing schedules and SoFAs for filing.
11/08/18	Timothy Robert Bow	2.70	Telephone conference with A&M, Company re schedules (.3); telephone conference with A. Kitchen re same (.1); review and analyze issues re same (.1); review and analyze schedules, SoFAs (.5); prepare for filing of same (1.7).
11/08/18	Neda Davanipour	3.70	Correspond with K&E team A&M and multiple parties re WLB and WMLP schedules and SoFAs in preparation for filing (2.0); review filing versions of same (1.7).
11/08/18	James Romain Dolphin III	0.10	Draft SoFAs.
11/08/18	Robert Orren	1.20	Prepare for filing SoFAs and SOALs (.8); correspond with N. Davanipour re same (.4).
11/08/18	Michael Saretsky	1.00	Coordinate finalization of environmental global note and SoFAs.
11/09/18	James Romain Dolphin III	0.30	Draft SoFAs.

Legal Services for the Period Ending November 30, 2018
Westmoreland Coal Company
[Westmoreland Group] Schedules/SOFA

Invoice Number: 1050008243
Matter Number: 42917-68

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
11/19/18	Timothy Robert Bow	0.60	Correspond with A&M, Donlin re scheduled litigation (.4); review and analyze documents re same (.2).
11/19/18	Gerardo Mijares-Shafai	0.40	Telephone conference with Holt Texas re scheduled assets in SOALs (.3); review, analyze same (.1).
Total		44.60	

KIRKLAND & ELLIS LLP

AND AFFILIATED PARTNERSHIPS

601 Lexington Avenue
New York, NY 10022

FEIN 36-1326630

January 9, 2019

Westmoreland Coal Company
9540 South Maroon Circle, Suite 300
Englewood, CO 80112

Attn: Michael Hutchinson

Invoice Number: 1050008244

Client Matter: 42917-69

In the Matter of [Westmoreland Group] Claims & Obejctions

For legal services rendered through November 30, 2018
(see attached Description of Legal Services for detail)

\$ 26,432.00

Total legal services rendered

\$ 26,432.00

Legal Services for the Period Ending November 30, 2018
 Westmoreland Coal Company
 [Westmoreland Group] Claims & Obejctions

Invoice Number: 1050008244
 Matter Number: 42917-69

Summary of Hours Billed

<u>Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Anthony Abate	0.80	310.00	248.00
Nicholas Adzima	6.00	575.00	3,450.00
Timothy Robert Bow	7.40	950.00	7,030.00
Neda Davanipour	5.20	675.00	3,510.00
Susan D. Golden	0.70	1,045.00	731.50
Rebekah Sills McEntire	1.30	850.00	1,105.00
Gerardo Mijares-Shafai	6.50	875.00	5,687.50
Orla Patricia O'Callaghan	5.70	575.00	3,277.50
Michael Saretsky	0.80	950.00	760.00
Gabriela Eileen Zamfir	1.10	575.00	632.50
TOTALS	35.50		\$ 26,432.00

Legal Services for the Period Ending November 30, 2018
 Westmoreland Coal Company
 [Westmoreland Group] Claims & Obejctions

Invoice Number: 1050008244
 Matter Number: 42917-69

Description of Legal Services

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
11/01/18	Michael Saretsky	0.80	Prepare response to K&E team re analysis of certain reclamation claims.
11/05/18	Neda Davanipour	0.20	Correspond with multiple callers re their claims and status re the chapter 11 filing.
11/07/18	Neda Davanipour	3.40	Correspond with N. Adzima and A&M re certain utility adequate assurance requests, vendor issues, pensions, and stock holders (1.3); review and analyze the Plan, wages motion, vendor motion, bar date motion re same issues and attend telephone conferences with multiple parties re their claims on the same matters and review and update chart re same (2.1).
11/08/18	Nicholas Adzima	1.10	Research and draft memo re creditor claim.
11/08/18	Nicholas Adzima	2.70	Conduct legal research to determine status re creditor claim (1.8); discuss with N. Davanipour re same (.9).
11/08/18	Timothy Robert Bow	0.70	Telephone conference with USA re bar date order (.5); review and revise same (.2).
11/08/18	Susan D. Golden	0.70	Telephone conference with G. Pesce and AUSA re AUSA comments to Bar Date Order.
11/08/18	Rebekah Sills McEntire	1.30	Telephone conference with Company re Creditors' Committee discovery and document collection (1.0); correspond with K&E team re same (.3).
11/08/18	Orla Patricia O'Callaghan	5.70	Telephone conference with Company and R. McEntire re litigation hold and custodians for electronic discovery (1.0); correspond re search terms and custodians with M. Holden (.2); review, analyze WMLP's public filings re responsive information to the Creditors' Committee's request re WMLP distributions (3.5); summarize findings team re same (.9); circulate summary re same to R. McEntire (.1).
11/09/18	Anthony Abate	0.80	Search for and distribute precedent re claims bar dates.

Legal Services for the Period Ending November 30, 2018
 Westmoreland Coal Company
 [Westmoreland Group] Claims & Obejctions

Invoice Number: 1050008244
 Matter Number: 42917-69

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
11/09/18	Timothy Robert Bow	1.30	Prepare for and attend telephone conference with DOJ re bar date order (.5); review and revise bar date order (.3); review and analyze issues re same (.5).
11/09/18	Neda Davanipour	1.60	Correspond with K&E and A&M re certain claims from utility companies, vendors and correspond with multiple parties re their status under bankruptcy (.8); attend telephone conference with certain pension holders re their status (.4); correspond with C. Koenig and JW re same (.2); update conference log re same and correspond re same (.2).
11/12/18	Nicholas Adzima	2.20	Research and analyze creditors' tax claims (1.7); correspond with N. Davanipour re same (.5).
11/13/18	Timothy Robert Bow	0.80	Telephone conferences re bar date revisions (.5); review and revise bar date order (.3).
11/14/18	Gerardo Mijares-Shafai	4.10	Draft proffer for bar date motion (2.0); conference with A. Rotman, M. Puntus, and C. Koenig re same (1.0); revise same (.9); correspond with R. Sills re same (.2).
11/15/18	Timothy Robert Bow	0.50	Review and revise bar date order.
11/15/18	Gerardo Mijares-Shafai	1.10	Revise bar date order (.3); office conference with C. Koenig and counsel for UMWA retirees re same (.7); compile and coordinate filing of final bar date order with Jackson Walker team (.1).
11/16/18	Gerardo Mijares-Shafai	0.40	Coordinate publication notice with Donlin team re bar date order.
11/19/18	Timothy Robert Bow	0.40	Review and revise UMWA bar date notice.
11/20/18	Timothy Robert Bow	0.60	Review and revise UMWA bar date notice (.4); correspond with J. Dwyer re same (.2).
11/26/18	Gerardo Mijares-Shafai	0.90	Review, revise bar date notice for UMWA employees in accordance with bar date order (.7); correspond with G. Pesce and UMWA counsel re same (.2).
11/27/18	Timothy Robert Bow	0.30	Review and analyze bar date correspondence (.1); correspond with company re same (.1); telephone conference with mineral order re bar date notice (.1).

Legal Services for the Period Ending November 30, 2018
 Westmoreland Coal Company
 [Westmoreland Group] Claims & Obejctions

Invoice Number: 1050008244
 Matter Number: 42917-69

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
11/28/18	Timothy Robert Bow	2.40	Telephone conference with company re UMWA bar date notice (.2); review and revise notice (.8); telephone conference with UMWA counsel re same (.1); correspond with company re same (.1); correspond, conference with K&E team, DOJ re bar date issue (.6); review and analyze issues re same (.6).
11/29/18	Timothy Robert Bow	0.30	Telephone conference with S. Shapiro re bar date (.2); conference with C. Koenig re same (.1).
11/30/18	Timothy Robert Bow	0.10	Correspond with S. Williams re bar date notice (.1).
11/30/18	Gabriela Eileen Zamfir	1.10	Research re claims bar dates.
Total		35.50	

KIRKLAND & ELLIS LLP

AND AFFILIATED PARTNERSHIPS

601 Lexington Avenue
New York, NY 10022

FEIN 36-1326630

February 4, 2019

Westmoreland Coal Company
9540 South Maroon Circle, Suite 300
Englewood, CO 80112

Attn: Michael Hutchinson

Invoice Number: 1050009431

Client Matter: 42917-12

In the Matter of [WLB] Creditor and Stakeholder Issues

For legal services rendered through December 31, 2018
(see attached Description of Legal Services for detail)

\$ 456,700.00

Total legal services rendered

\$ 456,700.00

Legal Services for the Period Ending December 31, 2018
 Westmoreland Coal Company
 [WLB] Creditor and Stakeholder Issues

Invoice Number: 1050009431
 Matter Number: 42917-12

Summary of Hours Billed

<u>Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Jamie Alan Aycock	44.90	1,015.00	45,573.50
Whitney L. Becker	1.50	1,015.00	1,522.50
Neda Davanipour	1.70	675.00	1,147.50
Kelsee A. Foote	99.20	575.00	57,040.00
Andre A. Guiulfo	21.80	760.00	16,568.00
Erik Hepler	0.40	1,265.00	506.00
Vanessa Hernandez	40.00	345.00	13,800.00
Stephen E. Hessler, P.C.	13.50	1,480.00	19,980.00
Mark Holden	119.10	885.00	105,403.50
Mark Kam	0.70	875.00	612.50
Dianne M. Kim	37.80	575.00	21,735.00
Chris Koenig	2.80	950.00	2,660.00
Allison McDonald	6.70	950.00	6,365.00
Rebekah Sills McEntire	13.60	850.00	11,560.00
Brittney Nagle	29.90	575.00	17,192.50
Orla Patricia O'Callaghan	148.30	575.00	85,272.50
Gregory F. Pesce	26.90	1,045.00	28,110.50
Anna G. Rotman, P.C.	5.10	1,235.00	6,298.50
Farryal Siddiqui	26.70	575.00	15,352.50
TOTALS	640.60		\$ 456,700.00

Legal Services for the Period Ending December 31, 2018
 Westmoreland Coal Company
 [WLB] Creditor and Stakeholder Issues

Invoice Number: 1050009431
 Matter Number: 42917-12

Description of Legal Services

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
12/01/18	Jamie Alan Aycock	0.50	Review and analyze documents re discovery requests (.2); correspond with K&E team re whether to treat certain documents as responsive (.3).
12/01/18	Erik Hepler	0.40	Analyze provisions of intercreditor agreement re potential issues.
12/01/18	Stephen E. Hessler, P.C.	1.30	Telephone conference and correspond with K&E team and Company re next steps.
12/01/18	Mark Kam	0.70	Correspond re research question (.4); review and revise indentures and debt documents re research (.3).
12/01/18	Orla Patricia O'Callaghan	3.10	Review, analyze Company agreements re Creditors' Committee production requests (1.4); review, analyze contractors' document review (1.7).
12/02/18	Stephen E. Hessler, P.C.	0.80	Telephone conference and correspond with K&E team and Company re next steps.
12/02/18	Mark Holden	2.20	Correspond with team, vendor re status, next steps with document collection and review (1.3); review and analyze documents re quality control (.9).
12/02/18	Rebekah Sills McEntire	1.00	Review analyze documents re Creditors' Committee requests.
12/02/18	Orla Patricia O'Callaghan	1.10	Conduct quality control review, analysis of contractors' document review.
12/03/18	Jamie Alan Aycock	1.60	Correspond with K&E team re discovery follow up by counsel for Creditors' Committee (.3); participate in telephone conference with counsel for Creditors' Committee re status of document collection and production in response to Creditors' Committee discovery requests (.5); review and revise draft objections and responses to discovery requests (.6); correspond with M. Holden re same (.2).

Legal Services for the Period Ending December 31, 2018
 Westmoreland Coal Company
 [WLB] Creditor and Stakeholder Issues

Invoice Number: 1050009431
 Matter Number: 42917-12

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
12/03/18	Kelsee A. Foote	2.50	Telephone conference with C. Ferrier and Epiq review team re feedback from K&E document quality check (.4); telephone conference re collection of financial forecasts from Company (.3); review, analyze documents for responsiveness and privilege (1.8).
12/03/18	Vanessa Hernandez	0.70	Prepare and review requested documents for M. Holden and J. Aycock's review.
12/03/18	Mark Holden	3.50	Review and analyze documents re quality control (1.1); participate in telephone conference with team re document review quality control feedback (.2); correspond with opposing counsel re status, next steps with document review and production (.1); correspond and telephone conferences with vendor, team and advisors re same (1.7); draft objections and responses to Creditors' Committee's second document requests (.4).
12/03/18	Allison McDonald	0.70	Telephone conference with Company, A&M and K&E team re projection models and collection of same (.4); telephone conference with W. Becker re Creditors' Committee discovery (.2); correspond with W. Becker re same (.1).
12/03/18	Orla Patricia O'Callaghan	5.70	Telephone conference with K&E team and vendor re document review (.5); review, analyze contractors' document review (4.0); telephone conference with K&E team, Westmoreland, Centerview and A&M re Creditors' Committee's requests (1.2).
12/04/18	Whitney L. Becker	0.70	Correspond with A&M re budgets (.2); participate in telephone conference with Creditors' Committee re document requests (.5).
12/04/18	Kelsee A. Foote	4.50	Telephone conference with Company re document collection efforts (.4); correspond with contract reviewer re same (1.2); review and analyze of documents for privilege (2.4); telephone conference with J. Whittingham re first production set (.5).

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<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
12/04/18	Vanessa Hernandez	1.50	Prepare and review requested documents for M. Holden and J. Aycock's document review and production (.5); review, analyze Westmoreland data room documents as requested by M. Holden (.5); prepare document production for same (.5).
12/04/18	Mark Holden	0.10	Participate in telephone conference with C. Koenig re next steps with lease analysis.
12/04/18	Mark Holden	7.50	Correspond with vendor, team and advisors re status, next steps with document collection, review, production (3.1); conferences with vendor, team and advisors re same (3.0); participate in telephone conference with Kramer Levin re document production and responses to Creditors' Committee's discovery requests (.3); participate in telephone conference with Creditors' Committee counsel re same (.5); participate in telephone conference with Company re same (.1); draft Rule 2004 responses (.4); correspond with K&E team re same (.1).
12/04/18	Allison McDonald	0.30	Review and analyze correspondence re discovery and status re same (.1); correspond with K&E team re quality control review questions (.2).
12/04/18	Rebekah Sills McEntire	1.20	Telephone conference with Kramer Levin re document production (.5); office conference with M. Holden and O. O'Callaghan re same (.7).
12/04/18	Orla Patricia O'Callaghan	10.40	Telephone conference with K&E team and Kramer Levin team re Creditors' Committee production requests (1.0); office conference with R. McEntire and M. Holden re same (.5); telephone conference with K&E team and vendor re weekly production (1.0); review weekly production set (4.0); review, revise suggested edits to second set of 2004 requests (3.5); correspond re updated draft of same with M. Holden and J. Aycock (.4).
12/04/18	Gregory F. Pesce	2.10	Conferences with Kramer re restructuring strategy and confidential settlement matters.
12/05/18	Jamie Alan Aycock	0.60	Correspond with D. Doufekias re additional proposed custodians.

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<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
12/05/18	Whitney L. Becker	0.80	Telephone conference with Kramer, FTI, A&M and Centerview teams re case management and strategy.
12/05/18	Kelsee A. Foote	4.60	Draft supplemental preservation order memorandum (.8); telephone conference with K&E team re same (.3); review documents for responsiveness (2.2); conference with K&E team re matter update for document production (.5); correspond with document reviewers re same (.8).
12/05/18	Vanessa Hernandez	0.50	Compile and review requested production documents for M. Holden's review.
12/05/18	Mark Holden	1.10	Prepare for and participate in telephone conference with ad hoc counsel re Company lease and ICPTC analysis.
12/05/18	Mark Holden	4.80	Correspond with Creditors' Committee counsel re discovery responses, document collection (.1); correspond with K&E team re same, next steps with document collection and review (4.6); prepare supplemental litigation hold notice (.1).
12/05/18	Chris Koenig	0.90	Telephone conference with first lien advisors, A&M, Centerview re status of chapter 11 cases and next steps.
12/05/18	Allison McDonald	0.90	Telephone conference with Kramer, FTI, A&M and Centerview teams re case management and strategy.
12/05/18	Rebekah Sills McEntire	1.20	Review, analyze production request documents (.7); telephone conference with K&E team re discovery (.3); correspond with vendor re same (.2).
12/05/18	Orla Patricia O'Callaghan	7.90	Review, analyze production document for quality control (3.8); office conference with R. McEntire, M. Holden and K. Foote re same (.3); correspond with vendor re board material redactions (.5); review, analyze production documents for quality control (3.1); correspond with vendor re sign off for document production (.2).
12/05/18	Gregory F. Pesce	1.10	Conferences with Kramer re restructuring strategy and confidential settlement matters.
12/06/18	Jamie Alan Aycock	1.60	Correspond with M. Holden and G. Pesce re additional documents to be collected, reviewed and produced.

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<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
12/06/18	Kelsee A. Foote	4.20	Review, analyze documents (2.7); draft summary re same (.5); telephone conference with R. McEntire re same (.2); correspond with document reviewers re inquiries re same (.8).
12/06/18	Vanessa Hernandez	2.80	Review, compile, organize documents for production M. for K&E litigation team's review.
12/06/18	Mark Holden	5.40	Correspond with team, Company, advisors and vendor re document collection and review (3.3); telephone conferences with team, Company, advisors and vendor re same (2.0); correspond with Creditors' Committee counsel re status, next steps re same (.1).
12/06/18	Allison McDonald	0.70	Review and analyze correspondence re document production and strategy re same (.2); telephone conference with R. McEntire and M. Holden re document review strategy (.5).
12/06/18	Rebekah Sills McEntire	1.10	Telephone conference with K&E team re document production (.2); review, analyze documents re same (.9).
12/06/18	Orla Patricia O'Callaghan	3.90	Correspond with K&E team re document designations (.6); draft responses re vendor's questions re same (1.2); draft summary re responsive documents (1.4); correspond with M. Holden re same (.1); revise same with M. Holden's edits (.5); correspond with K&E team re same (.1).
12/06/18	Gregory F. Pesce	2.10	Conferences with Kramer re restructuring strategy and confidential settlement matters.
12/07/18	Jamie Alan Aycock	2.60	Correspond with M. Holden and O. O'Callaghan re strategy for collection of additional requested documents (1.0); review and analyze potentially privileged documents re disclosure decisions (1.0); conference with R. McEntire re same (.3); correspond with A. Rotman and M. Slade re same (.3).

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<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
12/07/18	Kelsee A. Foote	5.00	Review, compile document production re Creditors' Committee discovery request (3.0); correspond with document reviewers re same (.5); correspond re bidding procedures motion and order with R. McEntire (.3); office conference with K&E team re claw back agreement (.6); correspond with Creditors' Committee's counsel re access to production (.3); telephone conference with A. Soto re Morrison & Foerster FTP account (.3).
12/07/18	Vanessa Hernandez	2.80	Review, compile and organize documents for production for K&E team review.
12/07/18	Stephen E. Hessler, P.C.	1.00	Confer and correspond with K&E team and Company re next steps.
12/07/18	Mark Holden	2.40	Correspond and telephone conferences with team, vendor re status, next steps re document collection and review.
12/07/18	Rebekah Sills McEntire	0.90	Review, analyze production documents (.8); correspond with K&E team re same (.1).
12/07/18	Orla Patricia O'Callaghan	5.30	Correspond with J. Aycock and M. Holden re responsive documents for the Creditors' Committee's Third Set of Requests (.3); correspond with rest of K&E team re Third Set of Requests (.2); correspond with K&E debt finance and capital markets teams re historical transaction documents (.5); correspond with K&E corporate team re Third Set of Requests (.2); review, respond to reviewers' questions re board materials (.3); draft objections and responses to the Third Set of Requests (3.8).
12/07/18	Gregory F. Pesce	1.40	Conferences with Kramer and FTI re confidential settlement matters.
12/08/18	Stephen E. Hessler, P.C.	1.30	Confer and correspond with K&E team and Company re next steps.
12/08/18	Orla Patricia O'Callaghan	0.90	Review, revise draft responses and objections to the Creditors' Committee's Third Set of Requests (.8); correspond re same with J. Aycock and M. Holden (.1).
12/08/18	Gregory F. Pesce	2.10	Conferences with Kramer re transaction next steps.
12/09/18	Stephen E. Hessler, P.C.	1.50	Confer and correspond with K&E team and Company re next steps.

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<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
12/09/18	Gregory F. Pesce	2.20	Conferences with Kramer re transaction next steps.
12/10/18	Jamie Alan Aycock	0.40	Participate in conference with counsel for Creditors' Committee re document collection and production issues (.2); correspond with K&E team re various document production issues (.2).
12/10/18	Kelsee A. Foote	3.30	Telephone conference with D. Doufekias re Creditors' Committee's third set of discovery requests (1.0); perform second-level review of Creditors' Committee production documents (2.3).
12/10/18	Vanessa Hernandez	2.50	Review, compile and organize documents for litigation team's review.
12/10/18	Mark Holden	0.10	Participate in conference with K. Foote re litigation analysis.
12/10/18	Mark Holden	2.40	Manage response to additional document production request from Creditors' Committee (.2); correspond and telephone conferences with K&E team re status, next steps with Creditors' Committee document review, collection, production (1.7); participate in telephone conference with Creditors' Committee (.5).
12/10/18	Allison McDonald	0.50	Telephone conference with K&E team and MoFo team re document requests.
12/10/18	Rebekah Sills McEntire	0.70	Correspond with M. Holden re document production (.1); telephone conference with O. O'Callaghan re same (.6).

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<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
12/10/18	Orla Patricia O'Callaghan	7.20	Correspond with K&E team re Creditors' Committee document requests (.4); review, analyze debt finance documents for Creditors' Committee requests (2.4); telephone conference with Creditors' Committee team re same (1.0); correspond with M. Holden re same (.2); review, analyze documents in response to Creditors' Committee's second set of requests (1.8); correspond with Company advisors re outstanding documents for Creditors' Committee requests (.3); correspond with vendor re document production (.2); revise same with R. McEntire and J. Aycock's revisions (.8); correspond with V. Hernandez re files to upload to Relativity (.1).
12/10/18	Gregory F. Pesce	2.40	Conferences with Kramer and FTI re wind down, plan and disclosure statement.
12/11/18	Jamie Alan Aycock	2.10	Review and revise draft objections and responses to requests for production from Creditors' Committee (1.8); correspond with O. O'Callaghan and M. Holden re same (.2); correspond with K&E team re document collection from Centerview and A&M (.1).
12/11/18	Kelsee A. Foote	1.70	Telephone conference with C. Koenig re procedural process (.5); research case law re sovereign immunity in core proceedings (1.2).
12/11/18	Kelsee A. Foote	3.10	Review, analyze document batches for coding (2.8); conference with Epiq re same (.3).
12/11/18	Vanessa Hernandez	2.30	Review, organize and compile documents for production for K&E litigation team's review.
12/11/18	Mark Holden	0.10	Participate in telephone conference with K. Foote re status, next steps with litigation analysis.

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<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
12/11/18	Mark Holden	4.90	Correspond with team, advisors, Company, vendor re status, next steps with document collection, review and production to Creditors' Committee (2.5); telephone conferences with team, advisors, Company and vendor re same (1.0); prepare for and participate in telephone conference with Company re same (.8); review and analyze documents re quality control of document production (.2); participate in telephone conference with opposing counsel re document collection, production status, responses to Rule 2004 requests (.4).
12/11/18	Orla Patricia O'Callaghan	5.60	Correspond re revisions to draft responses and objections with J. Aycock (.7); office conference re next steps re same with M. Holden (.5); review, analyze re categorized documents for last production (1.1); review, analyze K&E team correspondence re production requests (.8); correspond with K&E team re Creditors' Committee's third set of requests (.2); correspond with vendor re document quality control searches (.1); review, analyze quality control of production (1.3); telephone conference with Centerview team re production (.5); telephone conference with S. Hagreen re Creditors' Committee's third set of requests (.4).
12/12/18	Kelsee A. Foote	0.80	Review, analyze Crow Tribe letter agreements (.5); telephone conference with K&E team re same (.3).
12/12/18	Kelsee A. Foote	2.60	Review, analyze final quality control batch for second production in response to Creditors' Committee discovery requests (2.2); correspond with Epiq and K&E teams re same (.4).
12/12/18	Vanessa Hernandez	2.30	Review, compile, organize documents for production for K&E litigation team's review.
12/12/18	Stephen E. Hessler, P.C.	0.30	Confer and correspond with K&E team and Company re next steps.

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<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
12/12/18	Mark Holden	3.00	Correspond with team, vendor, advisors re status, next steps with Creditors' Committee document collection, review, production (1.5); telephone conferences with team, vendor and advisors re same (1.0); review and analyze documents re quality control of document production (.5).
12/12/18	Orla Patricia O'Callaghan	8.60	Correspond with document reviewers re document production set (2.2); review, analyze document production set (6.4).
12/12/18	Gregory F. Pesce	1.80	Conferences with Kramer and FTI re wind down, plan and disclosure statement.
12/13/18	Jamie Alan Aycock	2.60	Correspond with various parties re potential Creditors' Committee deposition of Debtors (1.3); correspond with K&E team re document production, including review of key documents identified (1.3).
12/13/18	Neda Davanipour	1.70	Correspond with K&E team and N. Adzima re multiple creditor issues and callers (.3); correspond with callers and A&M team re same (.8); revise various contracts and related documents re same (.3); correspond with K&E team re same (.3).
12/13/18	Kelsee A. Foote	3.00	Review and collect files from data room responsive to additional requests in D. Doufekias' response to Debtors' second document production (1.6); conference with K&E team re same (.2); search for copies of title certificates for Debtors' equipment and vehicles (.4); review redacted documents (.8).
12/13/18	Vanessa Hernandez	3.10	Review, compile, organize possible documents for production for litigation team's review.
12/13/18	Stephen E. Hessler, P.C.	1.50	Conference and correspond with K&E team and Company re next steps.
12/13/18	Mark Holden	0.10	Correspond with K. Foote re status, next steps with litigation analysis.

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<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
12/13/18	Mark Holden	5.60	Correspond with team, advisors, vendor re status, next steps with document collection, review and production to Creditors' Committee (2.8); telephone conferences with team, advisors and vendor re same (2.0); review and redact board materials for production to Creditors' Committee (.6); participate in telephone conference with ad hoc counsel re deposition status, scheduling (.1); correspond with J. Aycock re same (.1).
12/13/18	Allison McDonald	0.20	Correspond with M. Holden and R. McEntire re board material review (.1); review and analyze correspondence re key documents from Creditors' Committee review (.1).
12/13/18	Orla Patricia O'Callaghan	3.30	Review, revise with J. Aycock's edits to draft responses and objections to Creditors' Committee's third set of requests (2.4); correspond with J. Aycock and M. Holden re same (.2); correspond with contract reviewers re inquiries re same (.2); draft summary of key documents (.4); correspond re same with K&E team (.1).
12/13/18	Gregory F. Pesce	1.80	Conferences with Kramer and FTI re wind down, plan and disclosure statement.
12/14/18	Jamie Alan Aycock	1.50	Correspond with M. Holden and O. O'Callaghan re correspondence with counsel for Creditors' Committee re alleged document deficiencies.
12/14/18	Kelsee A. Foote	5.60	Telephone conference with A. Torres and A. Lombardo re specific documents requested by Creditors' Committee counsel (.3); review, analyze files in data room for additional documents responsive to requests 9 and 10 of Creditors' Committee's second discovery request (2.8); review, analyze quality control document batches for second document production (2.5).
12/14/18	Vanessa Hernandez	3.30	Review, compile, organize possible documents for production for litigation team's review.

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<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
12/14/18	Mark Holden	10.00	Correspond with team, advisors, vendor, Company re status, next steps with document collection, review and production to Creditors' Committee (3.7); telephone conferences with team, advisors, vendor and Company re same (4.0); correspond with Creditors' Committee counsel re same (1.3); review and redact board materials for production to Creditors' Committee (.8); participate in telephone conference with ad hoc counsel re status, next steps with document collection and review (.2).
12/14/18	Allison McDonald	1.60	Review and analyze board materials for quality control.
12/14/18	Orla Patricia O'Callaghan	3.40	Review and analyze document to be produced.
12/14/18	Gregory F. Pesce	1.80	Conferences with Kramer and FTI re wind down, plan and disclosure statement.
12/15/18	Kelsee A. Foote	2.70	Review, analyze redacted documents for production.
12/15/18	Stephen E. Hessler, P.C.	0.80	Confer and correspond with K&E team and Company re next steps.
12/15/18	Mark Holden	0.70	Correspond with A. Soto re next document production to Creditors' Committee (.1); correspond with opposing counsel re same (.1); correspond with K&E team re responses to Creditors' Committee's third document requests (.1); compile documents for document production (.2); review and redact board materials for production to Creditors' Committee (.2).
12/15/18	Orla Patricia O'Callaghan	0.60	Correspond re draft responses and objections re Creditors' Committee requests with K&E team (.4); correspond with M. Holden re inquiries re same (.2).
12/16/18	Stephen E. Hessler, P.C.	1.30	Confer and correspond with K&E team and Company re next steps.
12/16/18	Rebekah Sills McEntire	4.00	Review and analyze board materials re Creditors' Committee document requests.
12/16/18	Orla Patricia O'Callaghan	0.70	Review, analyze quality control documents.
12/17/18	Jamie Alan Aycock	0.30	Correspond with M. Holden re various production and document review-related issues.

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12/17/18	Kelsee A. Foote	3.40	Review and analyze documents in Creditors' Committee data room and evaluate disclosure response (1.8); review quality control Epic redactions on Relativity (1.4); conference with K&E team re work in process (.2).
12/17/18	Stephen E. Hessler, P.C.	0.60	Confer and correspond with K&E team and Company re next steps.
12/17/18	Mark Holden	7.30	Correspond with team, vendor, advisors re status, next steps with document collection, review and production to Creditors' Committee (3.2); telephone conferences with team, vendor and advisors re same (3.0); participate in telephone conference with Creditors' Committee counsel re same (.2); compile documents for next document production (.5); review and redact board materials for production to Creditors' Committee (.4).
12/17/18	Allison McDonald	1.60	Correspond with M. Holden and R. McEntire re board document review (.1); review and analyze board materials for quality control (1.5).
12/17/18	Rebekah Sills McEntire	2.50	Review and analyze board materials re Creditors' Committee document requests.
12/17/18	Orla Patricia O'Callaghan	9.10	Conduct quality control review re documents for production (8.0); conference with M. Holden and K&E team re various same (.8); correspond re draft responses and objections to Jones Day (.3).
12/17/18	Gregory F. Pesce	1.20	Conferences with Kramer re settlement issues and next steps.
12/18/18	Vanessa Hernandez	5.50	Review, compile, organize possible documents for production for litigation team's review.
12/18/18	Mark Holden	6.80	Correspond with team, vendor, advisors re status, next steps with document collection, review and production to Creditors' Committee (3.3); telephone conferences with team, vendor, advisors re same (3.0); compile documents for next document production (.3); review and redact board materials for production to Creditors' Committee (.2).

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<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
12/18/18	Orla Patricia O'Callaghan	12.60	Telephone conferences with M. Holden, R. McEntire and K. Foote re document production next steps (1.0); correspond with document reviewers re inquiries re same (.4); review and analyze document production (10.2); correspond and serve Debtors' responses and objections to Creditors' Committee's third set of requests (.8); correspond with A. Rotman re confirming production of leases (.2).
12/18/18	Anna G. Rotman, P.C.	0.40	Correspond with various parties re discovery requests.
12/19/18	Jamie Alan Aycock	0.30	Correspond with M. Holden re various production and document review-related issues (.1); correspond with D. Doufekias re alleged discovery deficiencies (.2).
12/19/18	Kelsee A. Foote	4.50	Conference with C. Ferrier re searches for production set (.4); review and analyze documents to identify documents still needed from A&M and Centerview teams (1.6); conference with M. Holden re same (.2); review and analyze documents for privilege (1.2); review and analyze leases for responsiveness and privilege (.8); conference with document reviewers re production work flow (.3).
12/19/18	Andre A. Guiulfo	1.20	Telephone conference with K&E team re document review (.3); review and analyze documents for privilege, redaction quality control and responsiveness (.9).
12/19/18	Vanessa Hernandez	3.90	Review, compile, organize possible documents for production for litigation team's review.
12/19/18	Mark Holden	11.00	Correspond with team, vendors, advisors, Company re status, next steps with document collection, review and production to Creditors' Committee (5.5); conferences with team, vendors, advisors and Company re same (5.5).
12/19/18	Dianne M. Kim	0.30	Telephone conference with K&E team re document review.
12/19/18	Chris Koenig	1.30	Telephone conference with first lien lender advisors, K&E team, A&M, Centerview re status of chapter 11 cases and next steps.

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<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
12/19/18	Brittney Nagle	1.50	Telephone conference with K&E team re project and relevant info needed for document review (.3); review and analyze materials re same (1.2).
12/19/18	Orla Patricia O'Callaghan	8.90	Correspond with A&M team re document production requests (.6); telephone conference with M. Holden and A&M team re same (.5); review, analyze same (6.1); compile privilege rules (.3); draft summary re document production review guidelines (1.1); telephone conference with additional reviewers re same (.3).
12/19/18	Anna G. Rotman, P.C.	1.20	Analyze discovery requests and document review progress.
12/19/18	Farryal Siddiqui	0.50	Telephone conference with K&E team re document review response (.2); review and analyze memorandum re document review protocol (.3).
12/20/18	Andre A. Guiulfo	10.00	Review and analyze Company documents for privilege, redaction quality control and responsiveness.
12/20/18	Vanessa Hernandez	1.80	Review, compile, organize possible documents for production for litigation team's review.
12/20/18	Mark Holden	6.40	Correspond with team, vendor, advisors, Company re status, next steps with document collection, review and production to Creditors' Committee (3.7); conferences with team, vendor, advisors and Company re same (2.0); correspond with opposing counsel re same (.4); participate in telephone conference with ad hoc counsel re same (.3).
12/20/18	Dianne M. Kim	9.30	Review and analyze Company documents for quality control and privilege.
12/20/18	Allison McDonald	0.20	Review and analyze Creditors' Committee notice of deposition (.1); correspond with K&E team re document review re same (.1).
12/20/18	Rebekah Sills McEntire	1.00	Review, analyze board materials re Creditors' Committee discovery requests.
12/20/18	Brittney Nagle	5.50	Review document production re quality control and privilege.

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12/20/18	Orla Patricia O'Callaghan	8.10	Correspond with K&E team re quality control review re document production (.7); review, revise search terms re same (1.6); correspond re same with A&M and Centerview team (.3); correspond with KE contract reviewers re same (.8); review and analyze same (3.9); coordinate document set for production with K&E team (.3); telephone conference with Company and M. Holden re Creditors' Committee real property diligence (.5).
12/20/18	Gregory F. Pesce	1.20	Conferences with Kramer and FTI re new management team and related matters.
12/20/18	Anna G. Rotman, P.C.	0.30	Review and analyze Creditors' Committee document requests and progress of responses.
12/20/18	Farryal Siddiqui	6.50	Review and analyze Company documents for production re responsiveness, privilege and redaction status.
12/21/18	Jamie Alan Aycock	3.80	Telephone conferences with M. Holden, M. Slade, A. Rotman, C. Koenig and G. Pesce re responses to Creditors' Committee discovery requests, timing thereof and plan for depositions (2.8); correspond with M. Holden, M. Slade, A. Rotman, C. Koenig and G. Pesce re same (.7); correspond with A&M and Centerview re topics for Rule 30(b)(6) depositions (.3).
12/21/18	Andre A. Guiulfo	5.50	Review and analyze Company documents for privilege, responsiveness and redactions.
12/21/18	Vanessa Hernandez	1.80	Review, compile, organize possible documents for production for K&E team review.
12/21/18	Mark Holden	9.10	Correspond with team, vendor, advisors, Company re status, next steps with document collection, review and production to Creditors' Committee (4.6); conferences with team, vendor, advisors and Company re same (4.0); correspond with opposing counsel re same (.3); participate in telephone conference with ad hoc counsel re same (.2).
12/21/18	Dianne M. Kim	7.10	Review and analyze documents for quality control and privilege.
12/21/18	Chris Koenig	0.60	Telephone conference with Company, Kramer Levin, FTI and sureties re WLB process.

Legal Services for the Period Ending December 31, 2018
 Westmoreland Coal Company
 [WLB] Creditor and Stakeholder Issues

Invoice Number: 1050009431
 Matter Number: 42917-12

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
12/21/18	Brittney Nagle	7.50	Review and analyze documents re correct coding for responsiveness, privilege and confidentiality.
12/21/18	Orla Patricia O'Callaghan	5.80	Correspond with document reviewers re document production inquiries (.6); review, analyze document requests (5.2).
12/21/18	Gregory F. Pesce	1.40	Conferences with Kramer re claims issues and related matters under chapter 11 plan.
12/21/18	Anna G. Rotman, P.C.	0.80	Conference with J. Aycock and M. Holden re discovery and deposition strategy for 30(b)(6).
12/21/18	Farryal Siddiqui	7.00	Review and analyze documents for production re confirm responsiveness, privilege and redaction status.
12/22/18	Jamie Alan Aycock	0.40	Correspond with M. Holden re various production and document review-related issues (.2); correspond with G. Pesce re privilege issues (.2).
12/22/18	Kelsee A. Foote	2.30	Review and analyze quality control batches for privilege coding and redactions (1.8); correspond with document reviewers re questions re same (.4); conference with M. Holden and O. O'Callaghan re work in process (.1).
12/22/18	Mark Holden	0.40	Correspond with K&E team re status, next steps with Creditors' Committee document review, production (.3); correspond with opposing counsel re same (.1).
12/22/18	Dianne M. Kim	3.80	Review and analyze documents re quality control of document production.
12/22/18	Brittney Nagle	4.40	Review and analyze quality control review to ensure correct coding for responsiveness, confidentiality and privilege.
12/22/18	Orla Patricia O'Callaghan	2.10	Conference with M. Holden and K. Foote re document reviewer inquiries (.4); conference with M. Holden re privilege inquiries (.6); review and analyze production set (1.1).
12/22/18	Farryal Siddiqui	4.20	Analyze documents for production re responsiveness, privilege and redaction status.

Legal Services for the Period Ending December 31, 2018
 Westmoreland Coal Company
 [WLB] Creditor and Stakeholder Issues

Invoice Number: 1050009431
 Matter Number: 42917-12

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
12/23/18	Jamie Alan Aycock	1.90	Conference with K&E team re plans for post-deposition submissions (.8); correspond with M. Holden re various production and document review-related issues (.9); correspond with G. Pesce re privilege issues (.2).
12/23/18	Kelsee A. Foote	5.60	Correspond with document reviewers re questions re privileged documents (1.2); conference with Epiq team re production set (.4); review and analyze quality control batch re same (3.8); conference with M. Holden re same (.2).
12/23/18	Andre A. Guiulfo	5.10	Review and analyze Company documents re privilege, redaction quality control and responsiveness.
12/23/18	Mark Holden	4.30	Correspond with K&E team re status, next steps with Creditors' Committee document review, production (3.8); correspond with opposing counsel re same (.5).
12/23/18	Dianne M. Kim	5.50	Review and analyze document batch re quality control of document production.
12/23/18	Brittney Nagle	1.20	Review and analyze quality control batch re correct coding for responsiveness, privilege and confidentiality.
12/23/18	Orla Patricia O'Callaghan	2.80	Revise draft of privilege log (.9); correspond re updated draft of same to M. Holden (.2); conference with M. Holden re further revisions re same (.2); update document review instructions (1.1); correspond with vendor re updated instructions (.1); telephone conference with K. Foote re quality control review of the production set (.3).
12/23/18	Farryal Siddiqui	3.00	Review and analyze documents for production re responsiveness, privilege and redaction status.
12/24/18	Jamie Alan Aycock	0.90	Correspond with various parties re scheduling of depositions (.3); correspond with various parties re document review issues, including privilege issues (.6).

Legal Services for the Period Ending December 31, 2018
 Westmoreland Coal Company
 [WLB] Creditor and Stakeholder Issues

Invoice Number: 1050009431
 Matter Number: 42917-12

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
12/24/18	Kelsee A. Foote	7.50	Correspond with M. Holden and O. O'Callaghan re preparing document production (.8); review and analyze reviewers' coding of same (2.2); correspond summary to K&E team re same (.5); correspond with reviewers re inquiries re document production (.3); review and analyze production set and apply redactions (2.6); conference with Epiq team re same (.5); revise search terms for exclusions (.3); conference with M. Holden re same (.3).
12/24/18	Mark Holden	4.40	Collect documents for document production response to Creditors' Committee.
12/24/18	Dianne M. Kim	3.40	Review and analyze documents re quality control of document production.
12/24/18	Brittney Nagle	4.00	Review and analyze quality control batch re correct coding for responsiveness, privilege and confidentiality.
12/24/18	Orla Patricia O'Callaghan	2.90	Telephone conference with M. Holden re previously produced documents (.3); telephone conference with M. Holden and K. Foote re various work in process re current production set (.4); revise draft of the privilege log drop down menu (1.8); circulate updated draft to M. Holden (.4).
12/25/18	Dianne M. Kim	0.20	Review and analyze documents re quality control of document production.
12/26/18	Jamie Alan Aycock	4.30	Participate in telephone conference with S. Bremer and R. Campagna re deposition preparation and designation of witnesses as corporate representatives (1.0); correspond with O. O'Callaghan re objections and responses to notice of Rule 30(b)(6) deposition (.8); correspond with various parties re redaction issues (.6); correspond with K&E team re deposition preparation for S. Bremer and R. Campagna (1.3); correspond with counsel for Creditors' Committee re topics in notice of Rule 30(b)(6) deposition (.6).

Legal Services for the Period Ending December 31, 2018
 Westmoreland Coal Company
 [WLB] Creditor and Stakeholder Issues

Invoice Number: 1050009431
 Matter Number: 42917-12

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
12/26/18	Kelsee A. Foote	5.00	Conference with M. Holden and J. Aycock re 30(b)(6) deposition motion (.5); review, analyze term loan and senior secured forbearance agreements (.5); review, analyze files from Creditors' Committee data room for deposition preparation (1.3); correspond with V. Hernandez re same (.2); prepare document production (2.5).
12/26/18	Mark Holden	5.70	Prepare for and participate in telephone conference with team, advisors re 30(b)(6) deposition preparation and next steps with document collection (1.3); collect documents for document production response to Creditors' Committee (1.6); correspond and telephone conferences with advisors, team, vendor, Company re same (2.8).
12/26/18	Dianne M. Kim	1.50	Review and analyze documents re quality control of document production response.
12/26/18	Brittney Nagle	4.50	Review and analyze quality control batch re correct coding for responsiveness, confidentiality and privilege.
12/26/18	Orla Patricia O'Callaghan	3.20	Telephone conference with J. Aycock re draft responses and objections to Creditors' Committee's 30(b)(6) notice (.5); draft responses and objections to Creditors' Committee's 30(b)(6) notice (2.7).
12/26/18	Gregory F. Pesce	0.70	Correspond with Kramer re sale process, retiree issues.
12/26/18	Anna G. Rotman, P.C.	0.80	Telephone conference with witness team re 30(b)(6) topics and preparation.
12/27/18	Jamie Alan Aycock	0.70	Correspond with K&E team re preparation for depositions of S. Bremer and R. Campagna.
12/27/18	Kelsee A. Foote	5.00	Review and analyze WLB ad hoc group production (1.0); prepare summary re important documents (1.5); conference with K&E team re same (.2); correspond with document reviewers re privilege issues in board materials (.2); prepare materials for Debtors' depositions (2.0); conference with M. Holden re same (.1).
12/27/18	Vanessa Hernandez	2.90	Review, compile, organize possible documents for production for litigation team's review (1.1); review and update document production tracker (1.8).

Legal Services for the Period Ending December 31, 2018
 Westmoreland Coal Company
 [WLB] Creditor and Stakeholder Issues

Invoice Number: 1050009431
 Matter Number: 42917-12

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
12/27/18	Stephen E. Hessler, P.C.	0.30	Confer and correspond with K&E team and Company re next steps.
12/27/18	Mark Holden	1.20	Correspond with team, advisors re document collection, review, next steps re same (.7); correspond and participate in telephone conference with ad hoc counsel re same (.2); correspond with O. O'Callaghan re objections and responses to Creditors' Committee's 30(b)(6) topics (.3).
12/27/18	Dianne M. Kim	3.50	Review and analyze documents re quality control of document request responses.
12/27/18	Brittney Nagle	1.30	Review and analyze documents re coding for responsiveness, privilege and confidentiality.
12/27/18	Orla Patricia O'Callaghan	2.30	Draft responses and objections to the Creditors' Committee's 30(b)(6) notice (1.2); correspond re same with M. Holden (.2); revise same (.9).
12/27/18	Gregory F. Pesce	0.40	Review and analyze issues re 1L ad hoc group engagement and business plan.
12/27/18	Anna G. Rotman, P.C.	0.40	Telephone conference with K&E team re deposition coverage.
12/27/18	Farryal Siddiqui	2.00	Review and analyze documents for production re responsiveness, privilege and redaction status.
12/28/18	Jamie Alan Aycock	8.20	Prepare for and participate in telephone conference with counsel for Creditors' Committee re topics for Rule 30(b)(6) deposition of Debtors (.5); revise objections and responses to Creditors' Committee notice of Rule 30(b)(6) deposition (.6); correspond with various parties re same (1.2); correspond with various parties re privilege designation of documents (1.7); review and analyze documents re projected income associated in preparation for depositions of S. Bremer and R. Campagna (1.7); correspond with K&E team re same (1.6); correspond with D. Doufekias re documents for depositions of S. Bremer and R. Campagna (.5); correspond with G. Pesce re deposition strategy (.4).

Legal Services for the Period Ending December 31, 2018
 Westmoreland Coal Company
 [WLB] Creditor and Stakeholder Issues

Invoice Number: 1050009431
 Matter Number: 42917-12

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
12/28/18	Kelsee A. Foote	6.10	Review, analyze Creditors' Committee's 30(b)(6) deposition notice (.2); correspond with K&E team re depositions of R. Campagna and S. Bremer (.8); identify and analyze relevant documents for each witness's depositions (3.1); analyze document production from WLB lender group re Creditors' Committee requests (1.5); telephone conference with V. Hernandez re same (.5).
12/28/18	Vanessa Hernandez	2.30	Review, compile, organize possible documents for production for litigation team's review (1.9); review and update document production tracker with same (.4).
12/28/18	Mark Holden	2.30	Correspond with team, vendor, advisors re status, next steps with Creditors' Committee document collection, review, production and discovery (1.1); conferences with team, vendor and advisors re same (1.0); attend telephone conference with opposing counsel re 30(b)(6) deposition (.2).
12/28/18	Dianne M. Kim	1.00	Review and analyze documents re quality control of document production response.
12/28/18	Orla Patricia O'Callaghan	2.60	Revise draft responses and objections to Creditors' Committee's 30(b)(6) notice (1.4); correspond re same with J. Aycock (.1); correspond with document reviewers re document production (.2); telephone conference with Creditors' Committee re document and production request (.5); telephone conference with M. Holden and K. Foote re witness preparation (.3); correspond with K&E team re McKinsey deposition (.1).
12/28/18	Gregory F. Pesce	2.10	Conferences with Kramer re next steps (1.1); conference with Creditors' Committee advisers re investigation (.4); correspond with stakeholder advisers re next steps (.6).
12/28/18	Anna G. Rotman, P.C.	0.80	Telephone conference with various parties re Creditors' Committee's 30(b)(6) deposition notice.
12/28/18	Farryal Siddiqui	3.50	Review and analyze documents for production re responsiveness, privilege and redaction status.

Legal Services for the Period Ending December 31, 2018
 Westmoreland Coal Company
 [WLB] Creditor and Stakeholder Issues

Invoice Number: 1050009431
 Matter Number: 42917-12

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
12/29/18	Jamie Alan Aycock	1.20	Correspond with various parties re designations of witnesses for Rule 30(b)(6) topics (.8); correspond with M. Holden re review, redaction and production of One Note files (.4).
12/29/18	Kelsee A. Foote	3.70	Review, analyze, extract relevant materials for document production (1.5); conference with M. Holden and O' Callaghan re same (.3); review, analyze document board materials for document production (1.5); correspond with document reviewers' re same (.2); conference with K&E team re work in progress (.2).
12/29/18	Stephen E. Hessler, P.C.	0.50	Confer and correspond with K&E team and Company re next steps.
12/29/18	Mark Holden	4.70	Correspond with team, advisors re status, next steps with Creditors' Committee discovery (2.3); telephone conferences with team and advisors re same (1.0); correspond with ad hoc counsel re 30(b)(6) deposition (.1); collect documents re next document production to Creditors' Committee (1.3).
12/29/18	Orla Patricia O'Callaghan	6.70	Correspond with M. Holden re document production (.4); correspond with vendor to create production set and extraction re same (.9); correspond with document reviewers re status of board document review (.2); extract OneNote files for review (.4); review and analyze production set (4.8).
12/29/18	Gregory F. Pesce	1.10	Conferences with Kramer re retiree strategy and MLP matters.
12/30/18	Jamie Alan Aycock	1.80	Participate in telephone conference re anticipated standing motion by Creditors' Committee and strategy for response (.5); correspond with K&E team re document review and production (1.3).
12/30/18	Kelsee A. Foote	4.30	Telephone conference with C. Ferrier re document production (.5); review and analyze production set (3.8).
12/30/18	Stephen E. Hessler, P.C.	1.80	Confer and correspond with K&E team and Company re next steps.

Legal Services for the Period Ending December 31, 2018
 Westmoreland Coal Company
 [WLB] Creditor and Stakeholder Issues

Invoice Number: 1050009431
 Matter Number: 42917-12

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
12/30/18	Mark Holden	0.30	Correspond and telephone conferences with team, vendor, advisors re status, next steps with document collection and production to Creditors' Committee.
12/30/18	Orla Patricia O'Callaghan	3.80	Review and analyze production set (2.9); review, analyze relevant pleadings for McKinsey deposition (.9).
12/30/18	Anna G. Rotman, P.C.	0.40	Telephone conference with K&E team re standing motion response strategy.
12/31/18	Jamie Alan Aycock	7.60	Conference with S. Bremer and R. Compagna re designations of witnesses for Rule 30(b)(6) deposition (1.6); revise objections and responses to notice of Rule 30(b)(6) deposition (.7); review and analyze documents in preparation for depositions of S. Bremer and R. Campagna as corporate representatives (3.7); conference with M. Holden, K. Foote and O. O'Callaghan re same (1.3); correspond with K&E team re document review and production (.3).
12/31/18	Kelsee A. Foote	8.20	Draft deposition outline (1.5); correspond with M. Holden re same (.2); review, analyze J. Stein declaration re same (.3); correspond with K&E team, Centerview and Alvarez and Marshal re deposition preparations (.8); conference with J. Aycock re same (.5); review, analyze SEC filings from 2016-2018 and discuss with K&E team (1.0); quality control review of board documents (2.0); correspond with document reviewers re same (.4); review, analyze one-note files re Creditors' Committee requests (1.5).
12/31/18	Stephen E. Hessler, P.C.	0.50	Confer and correspond with K&E team and Company re next steps.
12/31/18	Mark Holden	1.30	Prepare for and participate in telephone conference with team, advisors re 30(b)(6) deposition preparation (.5); correspond and telephone conferences with team, vendor re status, next steps with document review and production and 30(b)(6) preparation (.8).
12/31/18	Dianne M. Kim	2.20	Quality control document review.

Legal Services for the Period Ending December 31, 2018
Westmoreland Coal Company
[WLB] Creditor and Stakeholder Issues

Invoice Number: 1050009431
Matter Number: 42917-12

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
12/31/18	Orla Patricia O'Callaghan	9.70	Review, analyze materials for McKinsey deposition (4.3); attend McKinsey deposition by phone (1.5); review, analyze balance sheets for witness preparation (3.8); correspond with J. Aycock, M. Holden, and K. Foote re next steps re same (.1).
Total		640.60	

KIRKLAND & ELLIS LLP

AND AFFILIATED PARTNERSHIPS

601 Lexington Avenue
New York, NY 10022

FEIN 36-1326630

February 4, 2019

Westmoreland Coal Company
9540 South Maroon Circle, Suite 300
Englewood, CO 80112

Attn: Michael Hutchinson

Invoice Number: 1050009430

Client Matter: 42917-13

In the Matter of [WLB] Cash Collateral, Cash Management, DIP Financing

For legal services rendered through December 31, 2018
(see attached Description of Legal Services for detail)

\$ 19,200.50

Total legal services rendered

\$ 19,200.50

Legal Services for the Period Ending December 31, 2018
 Westmoreland Coal Company
 [WLB] Cash Collateral, Cash Management, DIP Financing

Invoice Number: 1050009430
 Matter Number: 42917-13

Summary of Hours Billed

<u>Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Timothy Robert Bow	7.30	950.00	6,935.00
Juliesa Edwards	0.20	770.00	154.00
Chris Koenig	1.00	950.00	950.00
Andrew L. Lombardo	7.00	675.00	4,725.00
Gerardo Mijares-Shafai	0.10	875.00	87.50
Angel Torres	4.00	875.00	3,500.00
Allyson Smith Weinhouse	3.70	770.00	2,849.00
TOTALS	23.30		\$ 19,200.50

Legal Services for the Period Ending December 31, 2018
 Westmoreland Coal Company
 [WLB] Cash Collateral, Cash Management, DIP Financing

Invoice Number: 1050009430
 Matter Number: 42917-13

Description of Legal Services

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
12/01/18	Angel Torres	1.00	Correspond with K&E team re questions in connection with intercreditor agreement and notes.
12/03/18	Timothy Robert Bow	1.40	Review and analyze cash management issues (.9); correspond, conference with K&E team, A&M team re same (.5).
12/04/18	Timothy Robert Bow	2.90	Review and analyze cash management issue (1.8); review and analyze contribution agreement (1.1).
12/05/18	Timothy Robert Bow	1.10	Telephone conference with A&M re bank accounts (.4); correspond with A&M re intercompany issues (.3); correspond with UST re cash management compliance (.2); correspond with A&M re same (.2).
12/05/18	Gerardo Mijares-Shafai	0.10	Correspond with Company re required payments to certain parties pursuant to DIP Order.
12/10/18	Angel Torres	0.50	Telephone conference with K&E team re Creditors' Committee discovery requests.
12/11/18	Andrew L. Lombardo	3.00	Review and analyze Unsecured Creditor Committee's most recent filing (1.0); respond to document requests in conjunction with litigation and corporate teams (2.0).
12/11/18	Angel Torres	1.50	Correspond with K&E team re diligence and other document requests re bridge and DIP financing.
12/14/18	Juliesa Edwards	0.20	Review and analyze correspondence re Creditors' Committee filings.
12/14/18	Andrew L. Lombardo	4.00	Review, analyze, compile documents responsive to unsecured creditor committee's document requests.
12/14/18	Angel Torres	1.00	Correspond with K&E team re diligence and other document requests re bridge and DIP financing.
12/26/18	Timothy Robert Bow	0.70	Telephone conference with J. Sharett re DIP amendment issue (.1); review and analyze issues re same (.5); correspond with K&E team re same (.1).

Legal Services for the Period Ending December 31, 2018
 Westmoreland Coal Company
 [WLB] Cash Collateral, Cash Management, DIP Financing

Invoice Number: 1050009430
 Matter Number: 42917-13

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
12/26/18	Allyson Smith Weinhouse	2.00	Draft, revise DIP/cash collateral notice of amendment (1.3); review, analyze precedent re same (.6); correspond with C. Koenig re same (.1).
12/27/18	Timothy Robert Bow	1.20	Telephone conference with J. Sharett re DIP amendment (.2); correspond, conference with K&E team re same (.4); review and analyze issues re same (.6).
12/27/18	Chris Koenig	0.60	Review and revise notice of DIP amendment re 1113/1114 milestone (.4); correspond with A. Weinhouse re same (.2).
12/28/18	Chris Koenig	0.40	Correspond with A. Weinhouse re notice of DIP amendment relating to 1113/1114 motion.
12/28/18	Allyson Smith Weinhouse	1.20	Draft, revise DIP/cash collateral notice of amendment (.9); correspond with C. Koenig, G. Pesce re same (.3).
12/31/18	Allyson Smith Weinhouse	0.50	Correspond with G. Pesce, C. Koenig re notice of DIP/cash collateral amendment (.2); prepare same for filing (.2); coordinate filing re same (.1).
Total		23.30	

KIRKLAND & ELLIS LLP

AND AFFILIATED PARTNERSHIPS

601 Lexington Avenue
New York, NY 10022

FEIN 36-1326630

February 4, 2019

Westmoreland Coal Company
9540 South Maroon Circle, Suite 300
Englewood, CO 80112

Attn: Michael Hutchinson

Invoice Number: 1050009429

Client Matter: 42917-14

In the Matter of [WLB] Disclosure Statement, Plan, Confirmation

For legal services rendered through December 31, 2018
(see attached Description of Legal Services for detail)

\$ 810,007.00

Total legal services rendered

\$ 810,007.00

Legal Services for the Period Ending December 31, 2018
 Westmoreland Coal Company
 [WLB] Disclosure Statement, Plan, Confirmation

Invoice Number: 1050009429
 Matter Number: 42917-14

Summary of Hours Billed

<u>Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Anthony Abate	1.20	310.00	372.00
Nicholas Adzima	20.70	575.00	11,902.50
Shubi Arora, P.C.	1.80	1,295.00	2,331.00
Whitney L. Becker	0.50	1,015.00	507.50
Maya Ben Meir	35.80	575.00	20,585.00
Jack N. Bernstein	2.00	1,255.00	2,510.00
Timothy Robert Bow	17.90	950.00	17,005.00
John G. Caruso	1.00	1,265.00	1,265.00
Neda Davanipour	16.80	675.00	11,340.00
James Romain Dolphin III	7.20	770.00	5,544.00
Michael Fisherman	1.20	1,045.00	1,254.00
Julia R. Foster	5.50	250.00	1,375.00
Mohsen Ghazi	12.50	720.00	9,000.00
John Thomas Goldman	11.50	1,085.00	12,477.50
Stephen E. Hessler, P.C.	2.80	1,480.00	4,144.00
Kim Hicks	24.70	1,110.00	27,417.00
Jonathan E. Kidwell	14.00	1,130.00	15,820.00
Chris Koenig	150.50	950.00	142,975.00
Dilen Kumar	71.10	1,110.00	78,921.00
Hannah Kupsky	0.40	230.00	92.00
Allison McDonald	3.40	950.00	3,230.00
Ashley M. Membrino	10.30	770.00	7,931.00
Gerardo Mijares-Shafai	100.80	875.00	88,200.00
Morgan Carter Moore	10.30	575.00	5,922.50
Bryan M. O'Keefe	0.40	980.00	392.00
Carrie Therese Oppenheim	0.20	410.00	82.00
Gregory F. Pesce	33.40	1,045.00	34,903.00
Kirk Porter	5.10	875.00	4,462.50
Anna G. Rotman, P.C.	5.30	1,235.00	6,545.50
Randy Santa Ana	48.40	875.00	42,350.00
Michael Saretsky	14.20	950.00	13,490.00
Steve Schwarzbach	169.70	995.00	168,851.50

Legal Services for the Period Ending December 31, 2018
 Westmoreland Coal Company
 [WLB] Disclosure Statement, Plan, Confirmation

Invoice Number: 1050009429
 Matter Number: 42917-14

<u>Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Anthony Vincenzo Sexton	2.40	1,130.00	2,712.00
Amanda Solis	0.40	310.00	124.00
Angel Torres	2.80	875.00	2,450.00
Allyson Smith Weinhouse	5.00	770.00	3,850.00
David Wheat, P.C.	1.80	1,295.00	2,331.00
Michelle A. Williamson	48.00	675.00	32,400.00
David James Wilson	16.30	575.00	9,372.50
Gabriela Eileen Zamfir	23.60	575.00	13,570.00
TOTALS	900.90		\$ 810,007.00

Legal Services for the Period Ending December 31, 2018
Westmoreland Coal Company
[WLB] Disclosure Statement, Plan, Confirmation

Invoice Number: 1050009429
Matter Number: 42917-14

Description of Legal Services

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
12/01/18	Maya Ben Meir	1.50	Review and revise objection tracker of objections to disclosure statement.
12/01/18	Chris Koenig	1.10	Review and revise disclosure statement (.8); correspond with G. Pesce and G. Mijares-Shafai re same (.3).
12/01/18	Gerardo Mijares-Shafai	2.10	Revise disclosure statement (.7); revise disclosure statement order (.6); correspond with G. Pesce and C. Koenig re same (.3); correspond with Kramer team re same (.1); draft summary of U.S. Trustee objection re same (.2); correspond with S. Hessler re same (.2).
12/01/18	Gregory F. Pesce	0.60	Review and revise disclosure statement.
12/01/18	Gregory F. Pesce	0.50	Review, analyze APA issues
12/01/18	Steve Schwarzbach	6.30	Review, revise purchase agreement.
12/01/18	Gabriela Eileen Zamfir	2.00	Research re governmental bar date (.9); draft motion re exclusivity extension (1.1).
12/02/18	Shubi Arora, P.C.	0.30	Conference with K&E team re purchase agreement.
12/02/18	Gregory F. Pesce	1.60	Conferences with stakeholders re APA next steps and revisions.
12/02/18	Steve Schwarzbach	6.70	Review, revise purchase agreement (4.8); correspond with K&E team re same (1.9).
12/02/18	Gabriela Eileen Zamfir	5.60	Draft motion re extension of exclusivity periods (1.6); research re governmental bar dates (1.0); telephone conference with T. Bow re exclusivity motion (.1); revise exclusivity motion re facts, case law updates (2.9).
12/03/18	Anthony Abate	0.50	Search for and distribute precedent disclosure statement replies and related hearing transcripts.
12/03/18	Shubi Arora, P.C.	0.70	Conference with K&E team re purchase agreement.
12/03/18	Whitney L. Becker	0.50	Correspond with A&M team re deliverable needed from Company re sale negotiations and follow up from same.
12/03/18	Maya Ben Meir	2.50	Review and revise objection tracker of objections to disclosure statement.

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12/03/18	Timothy Robert Bow	1.90	Review and revise exclusivity motion.
12/03/18	John G. Caruso	1.00	Telephone conference with purchaser's counsel re comments to the acquisition agreement (.8); and revise the acquisition agreement (.2).
12/03/18	Neda Davanipour	2.30	Review and analyze disclosure statement reply precedent (.3); revise disclosure statement objection chart re same (.5); draft and revise reply (1.5).
12/03/18	Kim Hicks	1.20	Conference with K&E team and Company re purchase agreement.
12/03/18	Jonathan E. Kidwell	2.00	Prepare for and participate in telephone conference with Kramer and K&E team re comments to revised draft credit bid purchase agreement (1.2); correspond re same with K&E team (.8).
12/03/18	Chris Koenig	3.80	Review and revise disclosure statement (1.4); correspond with G. Pesce and G. Mijares-Shafai re same (.9); correspond with Kramer Levin team re same (.6); correspond with various objecting parties re same (.9).
12/03/18	Chris Koenig	3.90	Telephone conference with G. Mijares-Shafai and first lien advisors re surety issues relating to WLB sale (.5); telephone conference with K&E team and Kramer Levin re stalking horse purchase agreement (2); correspond with Centerview re potential non-core asset sale (.6); review and revise term sheet re same (.8).
12/03/18	Dilen Kumar	8.50	Telephone conference with S. Schwarzbach re APA (.5); telephone conference with K&E team re comments to same (.7); telephone conference with S. Schwarzbach, K. Hicks and Kramer Levin team re APA (1.2); telephone conference with environmental teams re APA (.5); telephone conference with K. Hicks re Buckingham transaction (.3); telephone conference with C. Koenig re same (.5); review and analyze Kramer Levin comments to APA (4.8).
12/03/18	Allison McDonald	0.30	Telephone conference with L. Martinez and W. Becker re sale analysis (.2); correspond with same and A&M team (.1).

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12/03/18	Gerardo Mijares-Shafai	5.20	Revise disclosure statement (3.4); review, analyze precedent re plan discharge (.5); research 1141 precedent (.6); correspond with C. Koenig and A. Abate re same (.2); review, analyze Lexon objection to disclosure statement (.1); telephone conference with ad hoc lender group advisors re surety objections to disclosure statement and plan (.4).
12/03/18	Morgan Carter Moore	1.80	Review and revise Westmoreland Covenants re APA.
12/03/18	Gregory F. Pesce	3.20	Review and revise disclosure statement (.6); correspond with PBGC re same (.7); review, analyze supporting materials re same (1.1); analyze confirmation issue (.8).
12/03/18	Randy Santa Ana	9.40	Prepare analysis of covenants from precedent purchase agreements (3); conference with Kramer re open credit bid PSA matters and discussion with KE team re the same (2.1); correspondence re HSR analysis (.3); review and revise credit bid PSA (1.5); prepare Buckingham PSA (2.5).
12/03/18	Michael Saretsky	2.00	Discuss environmental terms of draft purchase agreement with Buyer's counsel (.9); prepare markup of revised purchase agreement (1.1).
12/03/18	Steve Schwarzbach	9.90	Telephone conferences re purchase agreement with K&E team and counsel to WLB lenders (3.2); review, revise purchase agreement (4.5); correspond with K&E team and lenders re same (2.2).
12/03/18	David Wheat, P.C.	0.30	Correspond with A. Sexton re issues.
12/03/18	Michelle A. Williamson	2.00	Review and revise purchase agreement.
12/03/18	David James Wilson	0.80	Draft document with precedent covenants for negotiation purposes.
12/04/18	Maya Ben Meir	1.30	Review and revise disclosure statement objection tracker (1.0); correspond with G. Mijares-Shafai, N. Davanipour and C. Koenig re same (.3).
12/04/18	Neda Davanipour	3.40	Review, analyze disclosure statement objections (1.2); revise and update objection chart re same (.9); correspond with M. Ben Meir and G. Mijares re same (.2); review, analyze Disclosure statement reply precedent (.4); revise disclosure statement reply (.7).

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12/04/18	John Thomas Goldman	3.00	Review and discuss Purchase Agreement.
12/04/18	Kim Hicks	2.60	Telephone conference with K&E team re purchase agreements' revisions.
12/04/18	Jonathan E. Kidwell	2.00	Review, revise draft credit bid purchase agreement with environmental comments (1.7); correspond with K&E team re same (.3).
12/04/18	Chris Koenig	7.00	Review and revise disclosure statement (2.1); correspond with G. Pesce, G. Mijares-Shafai and Kramer Levin re same (1.8); review and revise disclosure statement order (2.1); correspond with objecting parties re disclosure statement (1.0).
12/04/18	Chris Koenig	2.70	Telephone conference with K&E team, Kramer Levin re stalking horse purchase agreement (1.8); review and revise stalking horse purchase agreement (.9).
12/04/18	Dilen Kumar	8.70	Telephone conference with S. Schwarzbach, K. Hicks, R. Santa Ana and Kramer Levin team re APA (4.2); telephone conference with S. Schwarzbach re APA (1.1); review and analyze summary chart re precedent APA provisions (.5); review and revise draft of APA (1.5); telephone conferences with K&E team re same (.8); correspond with same re same (.6).
12/04/18	Allison McDonald	0.80	Telephone conference with L. Martinez re updated proposal re sale (.1); review and analyze updated proposal re sale (.1); correspond with Company and K&E team re same (.3); telephone conference with W. Becker re issues re same (.2); correspond with first lien group re same (.1).
12/04/18	Ashley M. Membrino	3.50	Office conference with J. Goldman re draft purchase agreement (.5); revise same (3.0).

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12/04/18	Gerardo Mijares-Shafai	6.40	Revise disclosure statement (.8); correspond with Kramer team and C. Koenig re same (.1); telephone conference with same re comments to same (.5); revise disclosure statement with comments from Kramer team (.4); office conference with C. Koenig re supplemental bar date and integration analysis (.3); revise disclosure statement re same (1.8); telephone conference with Lexon counsel re revisions to disclosure statement (.4); revise disclosure statement order (1.6); telephone conference with C. Koenig and Colstrip contract counterparties re proposed assumption of certain contracts (.5).
12/04/18	Morgan Carter Moore	4.80	Review and revise Asset Purchase Agreement.
12/04/18	Gregory F. Pesce	1.10	Review and revise plan supplement notices and related documents.
12/04/18	Randy Santa Ana	4.40	Conference with KE team re HSR analysis (.3); conference with Kramer re open credit bid PSA matters and discussion with KE team re the same (2.7); review and revise credit bid PSA (1.4).
12/04/18	Michael Saretsky	2.10	Review draft purchase agreement and revise for environmental matters.
12/04/18	Steve Schwarzbach	11.20	Telephone conferences re purchase agreement with K&E team and counsel to WLB lenders (4.2); review, revise purchase agreement (5.5); correspond with K&E team and lenders re same (1.5).
12/04/18	David Wheat, P.C.	0.50	Correspond with A Sexton re tax issues re interest deductibility.
12/04/18	Michelle A. Williamson	6.50	Review and revise purchase agreement.
12/04/18	David James Wilson	4.30	Analyze and revise Purchase Agreement.
12/04/18	Gabriela Eileen Zamfir	1.40	Revise exclusivity extension motion re T. Bow comments (1.2); correspond with T. Bow re same (.2).
12/04/18	Gabriela Eileen Zamfir	0.10	Correspond with G. Pesce, R. Walton, C. Koenig re asset disposition.
12/05/18	Shubi Arora, P.C.	0.30	Correspond with K&E team team re purchase agreement.

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12/05/18	Maya Ben Meir	5.50	Review and revise the objection tracker (3.5); office conference with N. Davanipour re same (.5); review and revise the disclosure statement reply (1.5).
12/05/18	Neda Davanipour	1.20	Review, revise disclosure statement reply (.9); correspond with M. Ben Meir re same (.3).
12/05/18	Neda Davanipour	0.60	Office conference with M. Ben Meir re disclosure statement objections (.2); revise objection tracker re same (.4).
12/05/18	John Thomas Goldman	1.00	Review revised purchase agreement (.4); correspond with K&E team re same (.6).
12/05/18	Stephen E. Hessler, P.C.	2.80	Telephone conference and correspond with K&E team and Company re next steps in chapter 11 cases.
12/05/18	Kim Hicks	1.20	Telephone conference with K&E team re purchase agreement and non-core asset purchase agreement.
12/05/18	Jonathan E. Kidwell	0.50	Telephone conference with Kramer and K&E team re comments to revised draft credit bid purchase agreement (.3); correspond with K&E team re same (.2).
12/05/18	Chris Koenig	5.00	Review and revise exclusivity motion (.9); review and revise plan and disclosure statement (3.2); correspond with G. Pesce, G. Mijares-Shafai and objecting parties re same (.9).
12/05/18	Chris Koenig	3.10	Telephone conference with S. Hessler, G. Pesce, Centerview and the Company re potential non-core asset sale (.3); review and revise purchase agreement re potential non-core asset sale (.9); review and revise stalking horse purchase agreement (1.7); correspond with G. Pesce and S. Schwarzbach re same (.2).
12/05/18	Ashley M. Membrino	1.30	Telephone conference with S. Schwarzbach re comments to the purchase agreement.
12/05/18	Gerardo Mijares-Shafai	4.50	Review, research opt out precedent (.3); review, revise plan and disclosure statement with comments from Chubb Insurance, K&E tax team, Company counsel, coal suppliers, G. Pesce and C. Koenig (3.6); correspond with C. Koenig re same (.4); telephone conference with Kramer team re same (.2).

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12/05/18	Gerardo Mijares-Shafai	0.40	Telephone conference with the Ad Hoc Group advisors and K&E team re sale process and surety considerations (.2); correspond with J. Micheletti re same (.1); correspond with C. Koenig and A. Sexton re holders of WMLP common units and transaction considerations re same (.1).
12/05/18	Gregory F. Pesce	1.10	Conferences with Kramer and K&E team re revisions to disclosure statement.
12/05/18	Randy Santa Ana	3.10	Review and revise credit bid PSA.
12/05/18	Michael Saretsky	0.40	Review and revise purchase agreement for environmental matters (.2); coordinate telephone conference re draft purchase agreement (.2).
12/05/18	Steve Schwarzbach	14.70	Telephone conference with K&E team and KL team re purchase agreement (6.6); review and analyze purchase agreement issues (6.9); correspond with K&E team re same (1.2).
12/05/18	Michelle A. Williamson	4.50	Review and revise purchase agreement.
12/05/18	Gabriela Eileen Zamfir	0.60	Review, revise exclusivity motion (.3); review, revise plan objection and comment tracker (.2); review, analyze proposed insurance language re plan (.1).
12/06/18	Nicholas Adzima	3.30	Research disclosure statement objections (3.1); correspond with N. Davanipour re same (.2).
12/06/18	Maya Ben Meir	7.20	Review and revise the disclosure statement reply (2.5); review and revise objection tracker re same (4.7).
12/06/18	Neda Davanipour	4.80	Telephone conference with G. Mijares re disclosure statement reply and research issues re same (.2); correspond with N. Adzima re same (.1); review, analyze relevant precedent and hearing transcripts (.9); review and revise research re same (.5); correspond with N. Adzima and G. Mijares re same (.1); review, revise update the disclosure reply (2.9); correspond with G. Mijares and K&E team re same (.1).
12/06/18	John Thomas Goldman	2.50	Review and discuss purchase agreement with K&E team (.9); telephone conference with lender/buyer's counsel (1.6).

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12/06/18	Kim Hicks	3.70	Conference with K&E team re purchase agreement (1.2); telephone conference with opposing counsel re purchase (2.5).
12/06/18	Jonathan E. Kidwell	2.50	Prepare for and participate in telephone conference with Kramer and K&E team re comments to revised draft credit bid purchase agreement (1.8); correspond with K&E team re same (.7).
12/06/18	Chris Koenig	3.90	Review and revise plan and disclosure statement (2.7); correspond with G. Pesce, G. Mijares-Shafai, Kramer Levin and objecting parties re same (1.2).
12/06/18	Chris Koenig	5.80	Telephone conference with K&E corporate team and Kramer Levin re stalking horse purchase agreement (5.4); telephone conference with PBGC re pension issues relating to stalking horse purchase agreement (.4).
12/06/18	Dilen Kumar	11.20	Prepare for and participate in telephone conference with S. Schwarzbach and Kramer Levin team re APA and open issues in the same (8.1); telephone conference with K. Hicks and S. Schwarzbach re same (.9); review list of open issues in APA (1.0); review APA in connection with the same (1.2).
12/06/18	Ashley M. Membrino	3.50	Telephone conference with Kramer Levin PSA.

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12/06/18	Gerardo Mijares-Shafai	7.40	Review, analyze comments and objections to plan (.2); conference with G. Zamfir re same (.1); conference with C. Koenig re same and disclosure statement reply (.2); telephone conference with N. Davanipour re disclosure statement reply and research for same (.2); correspond with N. Davanipour re SEC objection (.2); revise plan (1.0); telephone conference with government agencies re Black Lung claims and Department of Labor claims (.4); review, research 1141(d)(3) precedent (.2); revise plan and disclosure statement re same (.5); telephone conference with Creditors' Committee counsel re disclosure statement revisions (.5); office conference with C. Koenig re same (.3); revise disclosure statement with comments from Creditors' Committee and WMLP (2.9); revise same with comments from C. Koenig (.7).
12/06/18	Gregory F. Pesce	1.40	Review and revise chapter 11 plan and disclosure statement.
12/06/18	Randy Santa Ana	4.00	Conference with Kramer re open credit bid PSA matters and discuss with K&E team re the same.
12/06/18	Michael Saretsky	2.10	Discuss environmental terms of draft purchase agreement with Kramer team (1.4); prepare updated markup of draft purchase agreement for environmental matters (.7).
12/06/18	Steve Schwarzbach	15.40	Telephone conference with K&E team, Kramer team re purchase agreement (10.2); review and analyze purchase agreement issues (4.5); correspond with working group re same (.7).
12/06/18	Gabriela Eileen Zamfir	0.10	Office conference with C. Koenig re funded liabilities cap research question.
12/07/18	Nicholas Adzima	4.40	Draft disclosure statement omnibus reply (1.2); correspond with G. Mijares-Shafai re same (.3); correspond with N. Davanipour re same (.1); research for reply (2.8).
12/07/18	Nicholas Adzima	0.10	Research NOL order.
12/07/18	Jack N. Bernstein	2.00	Review and prepare comments to draft purchase agreement (1.5); correspond with K&E team re same (.5).

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12/07/18	Kim Hicks	0.60	Office conference re open matters and purchase agreement.
12/07/18	Chris Koenig	7.00	Telephone conference with A. Sexton and Jones Day re potential tax issues relating to Plan (.3); telephone conferences with parties objecting to disclosure statement motion (1.9); review and revise plan and disclosure statement (3.9); review and revise disclosure statement order (.9).
12/07/18	Chris Koenig	0.30	Telephone conference with the Company and insurance counsel re potential sale issues.
12/07/18	Dilen Kumar	5.00	Review and revise APA re non-core asset sale (4.1); review A&M comments to APA (.6); review specialist comments to APA (.3).
12/07/18	Gerardo Mijares-Shafai	7.90	Telephone conference with N. Adzima re disclosure statement reply research (.1); draft UMW A excerpt for disclosure statement (.8); office conference with G. Pesce re revisions to disclosure statement (.1); correspond with A&M re breakout of employees by retiree program (.1); review, revise disclosure statement (2.7); revise same with Kramer comments (.4); telephone conference with Caterpillar Financial counsel re disclosure statement objection (.5); telephone conference with C. Koenig re Caterpillar Financial objection (.2); revise disclosure statement Order (.2); correspond with M. Slade and G. Ossi re revisions to disclosure statement (.2); telephone conference with D. Braun re surety revisions re disclosure statement (.2); revise plan (1.2); telephone conference with K&E team re plan revisions (.5); revise plan re same (.7).
12/07/18	Steve Schwarzbach	8.10	Telephone conference with Kramer Levin, K&E team re purchase agreement (1.1); review and revise purchase agreement (6.2); correspond with K&E team re same (.8).
12/07/18	Angel Torres	2.00	Review and respond to question relating to purchase agreement draft (.4); review and respond to correspondence relating to disposition (.4); review applicable credit documents re same (1.2).
12/07/18	Michelle A. Williamson	4.00	Review and revise purchase agreement.

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12/08/18	Chris Koenig	1.40	Review and revise disclosure statement order (.9); review and revise plan and disclosure statement (.5).
12/08/18	Gerardo Mijares-Shafai	5.00	Telephone conference with A&M team re union employees and contract retirees for disclosure statement insert (.5); review, analyze data re same (.2); revise disclosure statement reply (3.5); research precedent re same (.4); correspond with C. Koenig, M. Ben-Meir re same (.2); correspond with G. Pesce and C. Koenig re revisions to plan and disclosure statement (.2).
12/09/18	Nicholas Adzima	5.10	Perform legal research re disclosure statement objection filed (3.7); correspond with C. Koenig re same (.2); correspond with G. Pesce re same (.1); draft memorandum re same (.9); correspond with K&E team re disclosure statement (.2).
12/09/18	Mohsen Ghazi	2.00	Review and provide tax comments to purchase agreement.
12/09/18	Chris Koenig	5.60	Telephone conference with G. Pesce and Jones Day re potential Plan issues (.7); review and revise Plan and Disclosure Statement (2.5); correspond with G. Pesce and G. Mijares-Shafai re same (.8); review and revise Disclosure Statement Reply (1.6).
12/09/18	Gerardo Mijares-Shafai	2.20	Revise disclosure statement (1.8); correspond with G. Pesce and C. Koenig re same (.4).
12/09/18	Steve Schwarzbach	5.40	Review, revise purchase agreement (3.9); correspond with K&E deal team re same (1.5).
12/09/18	Gabriela Eileen Zamfir	0.60	Review, analyze objections to plan (.3); revise objection tracker re same (.3).
12/10/18	Anthony Abate	0.20	Search for and distribute commitment letters re APA.
12/10/18	Maya Ben Meir	5.50	Review and revise the sale motion.
12/10/18	Mohsen Ghazi	0.50	Telephone conference with K&E team re tax inquiries re sale process.

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12/10/18	Chris Koenig	5.70	Telephone conference with G. Pesce, K&E team re employee benefits issues in plan (.3); telephone conference with Kramer Levin and G. Mijares-Shafai re disclosure statement and plan (.6).; review and revise plan and disclosure statement (3.6); review and revise disclosure statement reply (1.2).
12/10/18	Chris Koenig	3.10	Telephone conference with G. Pesce, K&E corporate team and KL re stalking horse purchase agreement (.8); review and revise stalking horse purchase agreement (1.2); telephone conference with G. Pesce, Centerview and the Company re potential non-core asset sale (.6); telephone conference with G. Pesce, the Company and outside counsel re significant litigation claim (.5).
12/10/18	Dilen Kumar	3.80	Review and analyze APA issues list from Kramer Levin team (.8); telephone conference with S. Schwarzbach re same (.3); correspond with Kramer Levin and K&E specialists re same (.2); telephone conference re WARN matters with K&E team (.2); draft APA (2.3).
12/10/18	Gerardo Mijares-Shafai	6.10	Revise disclosure statement with employee and retiree information from Company (.3); revise same with G. Pesce and Creditors' Committee comments (.7); correspond with Donlin team re solicitation packets for general unsecured claims (.2); revise disclosure statement order (.6); telephone conference with M. Fisherman re revisions to disclosure statement (.2); correspond with Company re surety discussions (.2); revise disclosure statement with revisions from stakeholders (1.6); telephone conference with Kramer team re revisions to plan and disclosure statement (.5); telephone conference with Creditors' Committee counsel re same (.1); conference with C. Koenig re Creditors' Committee revisions to disclosure statement (.3); revise same with Kramer comments (1.0); correspond with surety providers re same (.4).
12/10/18	Gregory F. Pesce	1.40	Review and revise chapter 11 plan and disclosure statement.

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12/10/18	Steve Schwarzbach	11.20	Review, analyze labor issues re purchase agreement (1.2); telephone conference with counsel for WLB Lenders re same (1.0); correspond with K&E team re same (1.2); review, revise purchase agreement (5.0); correspond with Company and stakeholders re same (1.6); review, analyze tax issues re purchase agreement (1.2).
12/10/18	Michelle A. Williamson	2.70	Review and revise purchase agreement (1.8); review and revise disclosure schedule shell (.9).
12/10/18	Gabriela Eileen Zamfir	2.30	Research re governmental claims (1.6); research re funded liability cap (.6); review, revise exclusivity motion (.1).
12/11/18	Nicholas Adzima	2.60	Draft talking points for replies to disclosure statement objections (2.1); research precedent for response (.4); correspond with T. Bow re reply to disclosure statement objections (.1).
12/11/18	James Romain Dolphin III	0.20	Research question re reclamation obligations re sale.
12/11/18	John Thomas Goldman	2.00	Review and discuss revised Purchase Agreement with K&E team (1.2); telephone conference and correspond with K&E team re same (.8).
12/11/18	Kim Hicks	4.60	Conference in firm re APA.
12/11/18	Jonathan E. Kidwell	3.50	Prepare for and participate in telephone conferences with Kramer and K&E team re negotiating language to revised draft credit bid purchase agreement (2.3); send and review correspondence re same (1.2).
12/11/18	Chris Koenig	5.90	Review and revise plan and disclosure statement (2.1); correspond with various objecting parties re same (1.1); telephone conference with G. Mijares-Shafai and Kramer Levin re same (.4); review and revise disclosure statement reply (1.9); correspond with G. Pesce and G. Mijares-Shafai re same (.4).

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12/11/18	Chris Koenig	6.10	Telephone conference with G. Pesce, K&E corporate team and Kramer Levin re stalking horse purchase agreement (1); review and revise stalking horse purchase agreement (1.2); telephone conference with the Company, Baker Botts, and Kramer Levin re significant claim being sold as part of stalking horse sale (.9); telephone conference with K&E corporate team re stalking horse purchase agreement (1.5); separate telephone conference with G. Pesce, K&E corporate team and Kramer Levin re stalking horse purchase agreement (1.5).
12/11/18	Dilen Kumar	7.10	Review and revise draft of APA from Kramer Levin (3.7); telephone conference with S. Schwarzbach, G. Pesce, C. Koenig and Kramer Levin team re APA open matters (1.5); telephone conference with K. Hicks, C. Koenig and S. Schwarzbach re revised APA draft (1.0); telephone conference with J. Kidwell and M. Saretsky re APA environmental issues for same (.5); correspond with K&E team re APA (.4).
12/11/18	Ashley M. Membrino	1.00	Review revised draft of the PSA (.3); revise PSA (.7).
12/11/18	Gerardo Mijares-Shafai	6.60	Correspond with Donlin team re solicitation materials (.2); telephone conference with same re same (.3); office conference with C. Koenig re assumption notice revisions (.2); revise disclosure statement order re same (.4); revise disclosure statement reply (3.7); revise objection chart (.8); telephone conference with Caterpillar counsel re disclosure statement objection (.5); telephone conference with A&M re same (.2); correspond with G. Pesce and C. Koenig re proposed resolution of same (.3).
12/11/18	Morgan Carter Moore	2.00	Review and revise disclosure schedules to purchase and sale agreement.
12/11/18	Bryan M. O'Keefe	0.10	Telephone conference with K&E Corporate re remaining APA labor issues and strategic next steps.
12/11/18	Gregory F. Pesce	2.10	Review and revise chapter 11 plan and disclosure statement.

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<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
12/11/18	Randy Santa Ana	1.40	Conference with Kramer re open credit bid PSA matters and discussion with K&E team re same.
12/11/18	Michael Saretsky	3.40	Participate in teleconference with Kramer team re draft purchase agreement (1.4); prepare markup of draft purchase agreement for environmental matters (1.2); discuss draft purchase agreement with K&E Corporate Team and J. Kidwell (0.8).
12/11/18	Steve Schwarzbach	14.60	Review, analyze revised draft of purchase agreement from counsel for WLB Lenders (8.4); telephone conferences with counsel for WLB Lenders re purchase agreement (2.5); correspond with same re same (1.9); telephone conference with Company re same (1.0); correspond with same re same (.8).
12/11/18	Michelle A. Williamson	4.00	Review and revise purchase agreement.
12/11/18	David James Wilson	2.10	Review and revise company disclosure schedules document.
12/11/18	Gabriela Eileen Zamfir	2.70	Research re governmental bar date (1.4); review, revise exclusivity extension motion (1.3).
12/11/18	Gabriela Eileen Zamfir	0.80	Review, revise exclusivity extension motion re T. Bow comments.
12/12/18	Nicholas Adzima	0.40	Draft talking points for replies to disclosure statement.
12/12/18	Shubi Arora, P.C.	0.50	Review and revise comments to purchase agreement.
12/12/18	Maya Ben Meir	0.80	Review and revise disclosure statement declaration.
12/12/18	James Romain Dolphin III	3.10	Research question re reclamation obligations (2.3); draft summary re same (.8).
12/12/18	Mohsen Ghazi	2.80	Review, analyze tax issues and diligence re purchase agreement.
12/12/18	Mohsen Ghazi	1.50	Review, analyze tax issues and diligence re purchase agreement (.9); telephone conference with K&E team and stakeholders re same (.6).
12/12/18	Kim Hicks	3.60	Telephone conference with K&E team and counsel for WLB Lenders re purchase agreement.

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<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
12/12/18	Jonathan E. Kidwell	1.00	Correspond with K&E team re negotiating language to revised draft credit bid purchase agreement.
12/12/18	Chris Koenig	6.40	Telephone conference with Kramer Levin and G. Mijares-Shafai re plan and disclosure statement (.3); review and revise plan and disclosure statement (3.3); correspond with G. Pesce and G. Mijares-Shafai re same (.7); review and revise disclosure statement reply (1.7); correspond with G. Pesce and G. Mijares-Shafai re same (.4).
12/12/18	Chris Koenig	4.50	Telephone conference with K&E corporate, Kramer Levin, A&M, FTI re stalking horse purchase agreement (2.5); correspond with K&E corporate team re same (1.1); review and revise stalking horse purchase agreement (.9).
12/12/18	Dilen Kumar	7.70	Telephone conference with K&E team, Kramer Levin, A&M and FTI re provisions of APA (3.6); telephone conference with S. Schwarzbach, K. Hicks, and C. Koenig re APA revisions (1.3); telephone conference with Company advisors re same (1.0); review and mark up revised draft of APA (1.5); correspond with K&E team re the same (.3).
12/12/18	Gerardo Mijares-Shafai	7.10	Telephone conference with A&M team re Caterpillar Financial data and objection (.2); correspond with C. Koenig re same (.2); telephone conference with Caterpillar counsel re same (.3); correspond with same re revised disclosure statement and Caterpillar asset data (.2); correspond with Kramer team re revisions to Disclosure Statement (.1); revise Disclosure Statement and Plan (.1); correspond with M. Ben-Meir and G. Pesce Disclosure Statement declaration (.1); review, revise same (.1); revise disclosure statement order (1.5); telephone conference with Kramer team re revisions to disclosure statement (.3); revise disclosure statement reply objection chart (.5); office conference with G. Pesce re disclosure statement reply (.1); revise same (1.6); office conference with C. Koenig re same (.2); revise disclosure statement (1.6).

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<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
12/12/18	Gregory F. Pesce	1.80	Review and revise chapter 11 plan and disclosure statement.
12/12/18	Randy Santa Ana	5.50	Conference with Kramer and K&E team re open credit bid PSA matters (3.6); telephone conference with K&E team re the same (1.9).
12/12/18	Michael Saretsky	0.30	Coordinate updates to draft purchase agreement for environmental matters.
12/12/18	Steve Schwarzbach	15.10	Telephone conferences with counsel for WLB lenders re purchase agreement (8.6); correspond re same with same (2.5); telephone conference with Company and K&E team re purchase agreement (2.2); correspond with same re same (1.8).
12/12/18	Michelle A. Williamson	3.00	Review and revise purchase agreement (2.2); review and revise disclosure schedules (.8).
12/12/18	David James Wilson	0.50	Analyze purchase agreement for seller expenses.
12/13/18	Kim Hicks	2.80	Telephone conference with K&E team and with WLB Lenders' counsel re purchase agreement.
12/13/18	Chris Koenig	8.00	Telephone conference with G. Mijares-Shafai and Kramer Levin re revisions to plan and disclosure statement (1); review and revise plan and disclosure statement (3.8); correspond with G. Pesce, G. Mijares-Shafai, Kramer Levin and various objecting parties re same (1.1); review and revise disclosure statement order (1.7); correspond with G. Pesce and G. Mijares-Shafai re same (.4).
12/13/18	Chris Koenig	6.20	Telephone conference with K&E corporate team and A&M re stalking horse purchase agreement (1.4); telephone conference with the Company, G. Pesce, K&E corporate and A&M re stalking horse purchase agreement (.5); telephone conference with G. Pesce, K&E corporate team and A&M re stalking horse purchase agreement (3.2); review and revise stalking horse purchase agreement (1.1).

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<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
12/13/18	Dilen Kumar	6.30	Review and comment on revised draft of APA (1.2); telephone conferences with S. Schwarzbach re the same (1.4); telephone conference with K. Hicks, S. Schwarzbach, C. Koenig and Kramer Levin re revised draft of APA (2.8); review, revise draft of APA from Kramer Levin (.3); draft issues list re the same (.6).
12/13/18	Gerardo Mijares-Shafai	13.10	Review, revise disclosure statement and plan (3.9); correspond with Creditors' Committee, Kramer team and Schulte team re same (1.1); correspond with Sureties' counsel re same (.4); correspond with Caterpillar Financial counsel re same (.4); telephone conference with Kramer team re comments to plan and disclosure statement (1.0); revise disclosure statement order (2.5); conference with C. Koenig re same (.2); conference and correspond with C. Koenig and G. Pesce re revisions to disclosure statement Reply (.2); revise same (3.1); correspond with Centerview and R. Walton re data room requests for Creditors' Committee (.3).
12/13/18	Bryan M. O'Keefe	0.30	Review and revise purchase agreement.
12/13/18	Gregory F. Pesce	1.80	Review and revise chapter 11 plan and disclosure statement.
12/13/18	Kirk Porter	1.80	Review, analyze company public filings re employee issues relating to sale (1.2); correspond with Company and K&E team re amending severance and drafting transition agreement (.6).
12/13/18	Randy Santa Ana	4.70	Conference with Kramer and K&E team re open credit bid PSA matters and discussion with K&E team re the same (1.0); review and revise credit bid PSA (1.9); review and revise non-core asset APA (1.8).
12/13/18	Steve Schwarzbach	14.50	Telephone conferences with counsel for WLB lenders re purchase agreement (8.4); correspond re same with same (2.2); telephone conference with Company and K&E team re purchase agreement (2.1); correspond with same re same (1.8).
12/13/18	Michelle A. Williamson	5.00	Draft outstanding items and diligence summary re APA (1.7); review and revise same (3.3).

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12/13/18	David James Wilson	2.10	Analyze, review, and revise Purchase Agreement.
12/14/18	Nicholas Adzima	0.20	Correspond re sale with A. Smith.
12/14/18	Maya Ben Meir	4.00	Review and revise 363 sale motion (2.7); correspond with C. Koenig re same (.2); review and revise 363 sale motion declaration (1.0); correspond with C. Koenig re same (.1).
12/14/18	Julia R. Foster	0.30	Prepare notices of revised disclosure statement, disclosure statement order and plan.
12/14/18	Mohsen Ghazi	1.00	Review, analyze tax issues re purchase agreement (.5); telephone conference with K&E team and stakeholders re same (.5).
12/14/18	Kim Hicks	2.80	Telephone conference with S. Schwarzbach, G. Pesce, C. Koenig and Kramer Levin re finalizing APA (.6); review and revise same (2.2).
12/14/18	Jonathan E. Kidwell	2.00	Prepare for and participate in telephone conferences with Kramer and K&E team re negotiating language to revised draft credit bid purchase agreement and send and review correspondence re same (1.5); correspond with K&E team re regulatory and surety implications of potential sale processes for certain assets (.5).
12/14/18	Chris Koenig	8.30	Review and revise plan and disclosure statement (3.3); review and revise disclosure statement order (1.5); review and revise notices in connection with same (.9); review and revise disclosure statement reply (1.4); correspond with G. Pesce and G. Mijares-Shafai re same (.6); correspond with Kramer Levin and objecting parties re same (.6).
12/14/18	Chris Koenig	4.30	Telephone conference with G. Pesce, G. Mijares-Shafai and Company re surety issues relating to proposed sale (.3); telephone conference with G. Pesce, K&E corporate team, and Kramer Levin re stalking horse purchase agreement (1.5); review and revise stalking horse purchase agreement (2.5).

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<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
12/14/18	Dilen Kumar	5.00	Review, analyze revised draft of APA (1.2); correspond re comments to same with S. Schwarzbach (.3); telephone conference with S. Schwarzbach re APA (.5); telephone conference with K. Hicks, S. Schwarzbach, G. Pesce, C. Koenig and Kramer Levin re finalizing APA (.6); review and revise draft of Buckingham APA (2.4).
12/14/18	Ashley M. Membrino	0.30	Review, analyze diligence re mortgaged properties.
12/14/18	Gerardo Mijares-Shafai	7.10	Review, revise disclosure statement reply and disclosure statement order (1.8); draft notice of filing for plan, disclosure statement and disclosure statement order (.8); review, revise same and coordinate filing re same (3.3); telephone conference with First Surety counsel re disclosure statement objections (.3); telephone conference with Caterpillar Financial re same (.3); correspond with G. Pesce and R. Campagna re disclosure statement declaration (.2); correspond and conference with Ankura counsel re lenders' list (.4).
12/14/18	Gerardo Mijares-Shafai	0.60	Telephone conference with J. Micheleti and J. Stein re surety provider matters re sale of assets (.3); correspond with surety providers re same (.3).
12/14/18	Gregory F. Pesce	1.80	Review and revise chapter 11 plan and disclosure statement.
12/14/18	Randy Santa Ana	9.20	Conference with Kramer and K&E team re open credit bid PSA matters and discussion with K&E team re the same (1.5); review and revise credit bid PSA (3.1); review and revise non-core asset APA (4.6).
12/14/18	Michael Saretsky	2.20	Review draft purchase agreement and prepare issues list and markup for environmental matters (2.0); coordinate discussion re permit transfers (.2).
12/14/18	Steve Schwarzbach	15.80	Telephone conferences with WLB lenders counsel re purchase agreement (5.8); correspond with same re same (2.2); telephone conference with Company and Company advisors re purchase agreement (3.2); correspond re same with same (1.3); finalize purchase agreement for filing (3.3).

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<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
12/14/18	Michelle A. Williamson	3.10	Review and revise purchase agreement (2.3); review and revise disclosure schedule shell (.8).
12/14/18	David James Wilson	3.70	Review and revise purchase agreement (2.1); review and revise disclosure schedules (1.6).
12/14/18	Gabriela Eileen Zamfir	1.50	Review, revise exclusivity motion.
12/15/18	Jonathan E. Kidwell	0.50	Correspond with K&E team re preparation for discussion with Company, K&E team and Kramer re surety bonding and permit issues for non-core assets.
12/15/18	Gregory F. Pesce	2.10	Conferences with Kramer team re next steps re disclosure statement and disclosure statement hearing.
12/16/18	Gerardo Mijares-Shafai	1.30	Draft talking points re Caterpillar objection.
12/16/18	Gregory F. Pesce	1.80	Prepare for disclosure statement hearing.
12/16/18	Anna G. Rotman, P.C.	0.70	Review and revise exclusivity motion.
12/17/18	Nicholas Adzima	0.30	Review and revise talking points for hearing.
12/17/18	Timothy Robert Bow	6.30	Prepare for disclosure statement hearing.
12/17/18	James Romain Dolphin III	2.10	Telephone conference with Company re environmental matters re purchase agreement (1.0); prepare for same (1.1).
12/17/18	Mohsen Ghazi	1.00	Telephone conference with K&E team re tax matters in purchase agreement (.5); review, analyze same (.5).
12/17/18	Chris Koenig	1.70	Telephone conference with G. Mijares-Shafai and Kramer Levin re revisions to disclosure statement order and exhibits (.3); review and revise same (1.1); correspond with G. Mijares-Shafai re same (.3).
12/17/18	Chris Koenig	0.70	Telephone conference with G. Pesce, G. Mijares-Shafai, the Company, Kramer Levin, FTI, and the sureties re potential issues relating to sale to stalking horse bidder.
12/17/18	Chris Koenig	2.10	Prepare materials for Dec. 18 hearing, including agenda (1.7); correspond with K&E team re same (.4).

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12/17/18	Gerardo Mijares-Shafai	4.70	Review, analyze Creditors' Committee comments to disclosure statement order (.1); revise disclosure statement order, disclosure statement (.8); draft talking points re SEC, UMW, US Trustee objections (1.4); telephone conference and correspond with Donlin team and counsel for administrative agents re voting and ballots matters (1.2); telephone conference with Kramer re disclosure statement order revisions (.3); review, analyze disclosure statement order re voting and tabulation procedures (.7); summarize findings re same (.2).
12/17/18	Gregory F. Pesce	3.20	Prepare for disclosure statement hearing.
12/17/18	Kirk Porter	3.10	Draft post emergence transition agreement and amendment to severance plan (2.9); correspond re same with K&E team (.2).
12/17/18	Anna G. Rotman, P.C.	1.30	Prepare for KERP hearing by drafting direct examination, reviewing the objections, and discussing litigation strategy with K&E team.
12/17/18	Michael Saretsky	1.70	Prepare for telephone conference with K&E team and Kramer re regulatory and permit transfer matters (.5); participate in telephone conference re same (1.2).
12/17/18	Steve Schwarzbach	5.20	Review, analyze purchase agreement (3.1); correspond re same with K&E team (.4); review, analyze Canadian law issues re same (.7); conference with Company and WLB lender professionals re purchase agreement (1.0).
12/17/18	Amanda Solis	0.40	Review case precedent re sale motions.
12/17/18	David Wheat, P.C.	1.00	Analyze section 381 issue re purchase agreement (.8); correspond with A Sexton and S Zablutney re same (.2).
12/17/18	Michelle A. Williamson	1.50	Draft disclosure schedules.
12/17/18	Gabriela Eileen Zamfir	0.40	Review and revise exclusivity motion.
12/18/18	Nicholas Adzima	4.30	Prepare for disclosure statement hearing.
12/18/18	Maya Ben Meir	7.50	Prepare for disclosure statement.
12/18/18	Timothy Robert Bow	9.70	Prepare for disclosure statement hearing.

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12/18/18	Neda Davanipour	4.50	Prepare for disclosure statement and KERP hearing (3.0); office conference with K&E team, Z. Gerogeson and B. Campgna re same (1.0); prepare talking points and summary chart re case deadline (.5).
12/18/18	Julia R. Foster	5.20	Prepare materials for December 18, 2018 disclosure statement hearing.
12/18/18	Chris Koenig	1.90	Final revisions to plan, disclosure statement and disclosure statement order re comments received (.9); correspond with G. Pesce and G. Mijares-Shafai re same (.4); correspond with objecting parties re same (.6).
12/18/18	Chris Koenig	6.20	Prepare for hearing with K&E teams.
12/18/18	Allison McDonald	2.30	Correspond with G. Pesce re UMWA and IUOE protective order (.2); attend disclosure statement and KERP hearing via telephone conference (2.1).
12/18/18	Gerardo Mijares-Shafai	5.20	Revise talking points for labor updates, and U.S. Trustee and SEC objections (.8); review, revise disclosure statement order and disclosure statement (1.1); coordinate filing re same (1.0); prepare for and compile materials re disclosure statement hearing (1.3); revise disclosure statement and order with post-hearing edits (.8); draft Caterpillar stipulation re disclosure of executory contracts and unexpired leases (.2).
12/18/18	Morgan Carter Moore	0.70	Review and revise Disclosure Schedules to Purchase and Sale Agreement.
12/18/18	Gregory F. Pesce	2.40	Conferences with Creditors' Committee and Kramer re disclosure statement issues.
12/18/18	Anna G. Rotman, P.C.	3.30	Extensive preparation for KERP hearing, including meetings with witnesses.
12/18/18	Randy Santa Ana	1.00	Correspondence re certain updates to the terms of the non-core asset sale APA.
12/18/18	Steve Schwarzbach	2.00	Review, analyze Canadian law issues re purchase agreement.
12/18/18	Allyson Smith Weinhouse	5.00	Prepare for disclosure statement hearing (3.0); review, revise talking points re same (1.2); correspond with T. Bow re KERP issues (.8).
12/18/18	Michelle A. Williamson	1.70	Draft disclosure schedules (1.2); review and revise disclosure schedules (.5).

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12/19/18	Mohsen Ghazi	2.20	Review, analyze purchase agreement for tax issues.
12/19/18	Kim Hicks	0.60	Conference with K&E team re non-core asset sale purchase agreement (.4); review, analyze same (.2).
12/19/18	Chris Koenig	6.90	Telephone conference with K&E corporate team and the Company re potential non-core asset sale (.3); telephone conference with K&E corporate team, Kramer Levin, and Centerview re potential non-core asset sale (1.7); telephone conference with K&E corporate team and Centerview re potential non-core asset sale (.7); review and revise motion re potential non-core asset sale (3.1); review and revise asset purchase agreement re potential non-core asset sale (1.1).
12/19/18	Ashley M. Membrino	0.70	Correspond re leases and landlord consents with K&E team and Creditors' Committee.
12/19/18	Gerardo Mijares-Shafai	3.90	Draft stipulation of disclosure re Caterpillar contracts (.7); correspond with K&E team re same (.2); correspond with Caterpillar counsel re same (.1); correspond with A&M team re revisions to schedules re same (.1); draft solicitation materials for disclosure statement (.4); correspond with C. Koenig and Donlin team re same (.4); review, analyze section 510(b) notice (.2); review, analyze proposed solicitation packets (.6); telephone conference with Donlin team re same (.2); review, analyze publication notice for confirmation hearing notice (.6); telephone conference with R. Esposito re notice to disputed claimants re disclosure statement (.2); correspond with Donlin team re same (.2).
12/19/18	Morgan Carter Moore	1.00	Review and revise disclosure schedules to the Purchase and Sale Agreement.
12/19/18	Gregory F. Pesce	1.40	Conferences with Company and team re solicitation issues.
12/19/18	Gregory F. Pesce	1.80	Conferences with Kramer team re intercompany and sale issues.

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12/19/18	Randy Santa Ana	5.70	Conference with Kramer and KE team re non-core asset sale APA open issues (1.6); conference with KE team re the same (.7); review and revise non-core asset sale APA (3.1); correspond with K&E team re the same (.3).
12/19/18	Steve Schwarzbach	5.30	Review, analyze purchase agreement (3.3); correspond re same with K&E team and Company (1.1); conference with Company and AHG professionals re issues re corporate transaction (.9).
12/19/18	Anthony Vincenzo Sexton	2.40	Telephone conference with Lazard re tax modeling issues (.1); attend telephone conference re standing advisor (.3); attend telephone conferences with KL and other advisors re Canada dividend issues (.7); attend telephone conference with PwC re tax modeling materials (.2); review and analyze same (.8); review and revise Buckingham APA (.3).
12/19/18	Michelle A. Williamson	2.50	Review and revise purchase agreement (1.9); review and revise disclosure schedules (.6).
12/19/18	David James Wilson	2.80	Draft Company disclosure schedules document.
12/19/18	Gabriela Eileen Zamfir	0.80	Review, revise exclusivity extension motion.
12/20/18	Mohsen Ghazi	0.50	Telephone conference K&E team re tax issues re purchase agreement.
12/20/18	John Thomas Goldman	2.00	Review and discuss lease consents (1.6); correspond with K&E team re same (.4).
12/20/18	Chris Koenig	8.20	Telephone conference with counsel to buyer of non-core asset re sale (1); telephone conference with Kramer Levin re non-core asset sale (.5); telephone conference with Kramer Levin re contracts to be assumed and assigned (.7); second telephone conference with Kramer Levin re non-core asset sale (.5); review and revise non-core asset sale motion (3.1); review and revise asset purchase agreement re non-core asset sale (1.1); correspond with K&E corporate team, Centerview re same (.8); telephone conference with first lien lenders, Company, FTI re sale process (.5).

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12/20/18	Gerardo Mijares-Shafai	1.60	Correspond with Donlin team re solicitation materials (.8); review, analyze same (.5); correspond with Caterpillar counsel re disclosure stipulation (.1); compile filing version re same (.2).
12/20/18	Gerardo Mijares-Shafai	1.70	Correspond with surety counsel, Conflicts Committee counsel, and Company re bonding calibration and discussions (.4); revise bidding procedures assumption notice (.4); correspond with C. Koenig re same (.2); review, analyze surety material (.4); compile same (.2); correspond with C. Koenig and G. Zamfir re same (.1).
12/20/18	Gregory F. Pesce	1.10	Telephone conferences with K&E team re commencement of solicitation and next steps.
12/20/18	Michelle A. Williamson	4.00	Review and revise purchase agreement (1.8); review and revise disclosure schedules (2.2).
12/20/18	Gabriela Eileen Zamfir	0.40	Revise exclusivity motion (.2); finalize and file same (.2).
12/21/18	Michael Fisherman	0.90	Telephone conference with K&E team and Company advisors re works in process re purchase agreement (.4); review, analyze indenture for structuring consideration (.5).
12/21/18	John Thomas Goldman	1.00	Correspond and telephone conference re Creditors' Committee requests (.4); review schedules (.6).
12/21/18	Chris Koenig	9.80	Telephone conference with counsel to buyer re non-core asset sale re asset purchase agreement (.7); review and revise non-core asset sale motion (5.1); correspond with G. Pesce, K&E corporate team, Centerview, Kramer Levin, buyer's counsel re same (1.6); review and revise non-core asset purchase agreement (1.6); correspond with G. Pesce, K&E corporate team, Centerview, Kramer Levin, buyer's counsel re same (.8).

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12/21/18	Dilen Kumar	7.80	Telephone conference with C. Koenig, R. Santa Ana, J. Preis, S. Bremer and Squire Patton Boggs re revised draft of APA (1.0); telephone conference with C. Koenig, R. Santa Ana and Kramer Levin re APA (.5); telephone conference with D. Hughes and R. Ward re APA (.5); telephone conference with C. Koenig, R. Santa Ana and J. Preis re APA (.6); telephone conferences with Alvarez and Marsal re transfer tax matters (1.0); revise draft of APA (1.8); review, analyze revised APA provisions (.5); telephone conference with D. Hughes re same (.2); telephone conference with S. Merl re same (.5); review revised sale motion (.2); draft revised transfer tax provisions (.3); finalize APA for filing (.4); correspond with K&E team re finalizing APA (.3).
12/21/18	Gerardo Mijares-Shafai	0.70	Telephone conference with surety counsel, WLB lender advisors, and Company re business plan and sale inquiries.
12/21/18	Steve Schwarzbach	2.50	Review, analyze Canadian law considerations re purchase agreement (.7); telephone conference with Canadian counsel re same (1.0), review, analyze associated documents (.8).
12/21/18	Michelle A. Williamson	3.50	Review and revise purchase agreement (2.2); telephone conferences re same with K&E team and Company re (1.3).
12/22/18	James Romain Dolphin III	0.20	Research question re reclamation obligations.
12/23/18	Gregory F. Pesce	0.80	Conferences with K&E and Kramer teams re plan supplement and confirmation-related matters.
12/23/18	Kirk Porter	0.20	Correspond re transition agreements with stakeholders.
12/26/18	Anthony Abate	0.50	Prepare template confirmation brief.
12/26/18	James Romain Dolphin III	1.00	Research question re reclamation obligations.
12/26/18	Michael Fisherman	0.30	Review and analyze indenture for intercompany loan matters.
12/26/18	Mohsen Ghazi	1.00	Telephone conference with Company advisors re sale updates.

Legal Services for the Period Ending December 31, 2018
 Westmoreland Coal Company
 [WLB] Disclosure Statement, Plan, Confirmation

Invoice Number: 1050009429
 Matter Number: 42917-14

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
12/26/18	Kim Hicks	0.10	Conference with K&E team re Plan Administrator Agreement and Liquidating Trust Agreement.
12/26/18	Chris Koenig	1.70	Review and revise plan supplement documents (1.5); correspond with G. Zamfir re confirmation brief (.2).
12/26/18	Steve Schwarzbach	1.00	Review, analyze matters re emergence (.7); correspond with working group re same (.3).
12/26/18	Gabriela Eileen Zamfir	0.20	Telephone conference with C. Koenig re confirmation brief.
12/27/18	James Romain Dolphin III	0.30	Research question re reclamation liabilities.
12/27/18	Kim Hicks	0.20	Telephone conference with K&E team re plan documents.
12/27/18	Chris Koenig	1.90	Review and revise plan supplement documents.
12/27/18	Hannah Kupsky	0.40	Draft precedent re plan administrator agreements.
12/27/18	Carrie Therese Oppenheim	0.20	Search and distribute precedent re plan administrator agreements.
12/27/18	Gregory F. Pesce	0.40	Conferences with Kramer re sale and other matters.
12/27/18	Steve Schwarzbach	1.90	Review, analyze matters re Canadian entities re purchase agreement (.9); correspond with K&E team and counsel for WLB lenders re same (1.0).
12/27/18	Steve Schwarzbach	0.90	Review, analyze matters re emergence (.7); correspond with K&E team re same (.2)
12/28/18	James Romain Dolphin III	0.30	Correspond with the K&E team re environmental matters re sale of assets.
12/28/18	Kim Hicks	0.20	Telephone conference with K&E team re Canadian structuring matters.
12/28/18	Chris Koenig	0.30	Telephone conference with K&E team, A&M, Centerview re potential tax issues.
12/28/18	Steve Schwarzbach	0.70	Review, analyze matters re Canadian entities (.5); correspond with K&E team and counsel for WLB lenders re same (.2).
12/28/18	Angel Torres	0.80	Correspond with K&E team re term loan, DIP and document production.
12/28/18	Gabriela Eileen Zamfir	3.70	Revise confirmation brief.
12/29/18	Gabriela Eileen Zamfir	0.40	Review, revise confirmation brief.

Legal Services for the Period Ending December 31, 2018
 Westmoreland Coal Company
 [WLB] Disclosure Statement, Plan, Confirmation

Invoice Number: 1050009429
 Matter Number: 42917-14

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
12/30/18	Steve Schwarzbach	0.50	Review, analyze matters re Canadian entities (.3); correspond with K&E team and counsel for WLB lenders re same (.2).
12/31/18	Kim Hicks	0.50	Conference with K&E team and with WLB lenders' counsel re Canadian tax matters (.3); conference with K&E team re core asset sales (.2).
12/31/18	Steve Schwarzbach	0.80	Review, analyze matters re Canadian entities (.5); correspond with K&E team and counsel for WLB lenders re same (.3).
Total		900.90	

KIRKLAND & ELLIS LLP

AND AFFILIATED PARTNERSHIPS

601 Lexington Avenue
New York, NY 10022

FEIN 36-1326630

February 4, 2019

Westmoreland Coal Company
9540 South Maroon Circle, Suite 300
Englewood, CO 80112

Attn: Michael Hutchinson

Invoice Number: 1050009759

Client Matter: 42917-15

In the Matter of [WLB] Employee / Legacy Issues

For legal services rendered through December 31, 2018
(see attached Description of Legal Services for detail)

\$ 99,906.50

Total legal services rendered

\$ 99,906.50

Legal Services for the Period Ending December 31, 2018
 Westmoreland Coal Company
 [WLB] Employee / Legacy Issues

Invoice Number: 1050009759
 Matter Number: 42917-15

Summary of Hours Billed

<u>Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Whitney L. Becker	3.30	1,015.00	3,349.50
Jack N. Bernstein	15.00	1,255.00	18,825.00
Michael Krasnovsky, P.C.	2.10	1,195.00	2,509.50
Allison McDonald	6.60	950.00	6,270.00
Xanath McKeever	28.50	1,085.00	30,922.50
Gregory F. Pesce	1.10	1,045.00	1,149.50
Kirk Porter	0.80	875.00	700.00
Michael B. Slade	28.30	1,235.00	34,950.50
Allyson Smith Weinhouse	1.00	770.00	770.00
Gabriela Eileen Zamfir	0.80	575.00	460.00
TOTALS	87.50		\$ 99,906.50

Legal Services for the Period Ending December 31, 2018
 Westmoreland Coal Company
 [WLB] Employee / Legacy Issues

Invoice Number: 1050009759
 Matter Number: 42917-15

Description of Legal Services

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
12/04/18	Whitney L. Becker	2.40	Telephone conference with Company re IUOE protective order (.2); correspond with WLB lenders' counsel and FTI team re updated information for UCC requests (.5); correspond with Welldyne re UMWA document request (.3); correspond with K&E team re updated proposal re debtor's insurance (.2); analyze requests from lenders re additional insurance data and correspond with K&E team re same (1.2).
12/04/18	Allison McDonald	0.10	Review and analyze correspondence re IUOE discovery request.
12/04/18	Michael B. Slade	0.40	Correspond with K&E team and Company re Coal Act funds.
12/05/18	Whitney L. Becker	0.90	Telephone conference re IUOE protective order (.2); telephone conference with G. Pesce re IUOE San Juan proposals (.2); review correspondence re same (.2); review and analyze summary of bargaining session (.3).
12/05/18	Jack N. Bernstein	4.00	Analyze pension and related benefits issues (1.0); review and analyze PBGC issues (2.0); correspond with K&E team re same (.5); telephone conferences with K&E team re same (.5).
12/05/18	Allison McDonald	0.10	Correspond with G. Pesce and Centerview re San Juan proposal.
12/05/18	Michael B. Slade	0.80	Correspond with K&E team re labor issues.
12/05/18	Gabriela Eileen Zamfir	0.80	Draft motion re collective bargaining agreement extension and modification.
12/06/18	Jack N. Bernstein	3.00	Review compensation and benefits issues (2.0); correspond with K&E team re same (.5); telephone conferences with K&E team re same (.5).
12/06/18	Allison McDonald	0.10	Correspond with K&E team (including M. Slade and W. Becker) re UMWA requests.
12/07/18	Kirk Porter	0.10	Correspond with K&E team re consulting agreements, retention program.
12/08/18	Michael Krasnovsky, P.C.	0.10	Review executive compensation.

Legal Services for the Period Ending December 31, 2018
 Westmoreland Coal Company
 [WLB] Employee / Legacy Issues

Invoice Number: 1050009759
 Matter Number: 42917-15

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
12/08/18	Kirk Porter	0.10	Correspond with K&E team re employee action items.
12/10/18	Jack N. Bernstein	2.00	Review and analyze issues re comp and benefits (1.0); correspond with K&E team re same (.5); telephone conferences with K&E team re same (.5).
12/10/18	Michael Krasnovsky, P.C.	1.00	Review executive compensation.
12/10/18	Allison McDonald	0.30	Correspond with L. Martinez re 1113/1114 motion (.2); review and analyze correspondence re UST discussions (.1).
12/10/18	Kirk Porter	0.60	Telephone conference re consulting agreements and severance plan amendments (.5); review, analyze correspondence re same (.1).
12/11/18	Jack N. Bernstein	2.00	Analyze pension distribution issues (1.5); correspond with K&E team and Company re same (.5).
12/11/18	Xanath McKeever	2.70	Research litigation issues (1.9); analyze same (.8).
12/12/18	Allison McDonald	1.10	Review and revise IUOE protective order (.2); correspond with C. Koenig re same (.1); correspond with A. Abate re same (.1); correspond with K&E team and G. Ossi re labor-related strategy and documents (.1); review and analyze UMWA-requested documents forwarded by G. Ossi (.3); correspond with G. Ossi re same (.1); correspond with A. Abate re same (.1); review and analyze correspond from G. Pesce re UMWA update (.1).
12/12/18	Xanath McKeever	1.80	Research and analyze process for appointing authorized representative under sections 1113/1114.
12/13/18	Michael Krasnovsky, P.C.	0.20	Review executive compensation (.1); correspond with K&E team re same (.1).
12/13/18	Xanath McKeever	2.80	Research labor litigation issues (1.9); analyze re same (.7); conference with K&E team re same (.2)
12/17/18	Jack N. Bernstein	2.00	Analyze pension and related issues (1.0); telephone conferences with K&E team re same (.5); draft correspondence re same (.5).
12/17/18	Michael Krasnovsky, P.C.	0.50	Review re executive compensation (.3); correspond with K&E team re same (.2).

Legal Services for the Period Ending December 31, 2018
 Westmoreland Coal Company
 [WLB] Employee / Legacy Issues

Invoice Number: 1050009759
 Matter Number: 42917-15

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
12/17/18	Xanath McKeever	0.50	Review and analyze status and action items re labor matters and team assignments (.2); telephone conference re same (.3).
12/19/18	Jack N. Bernstein	2.00	Review and analyze pension issues (1.5); correspond with K&E team re same (.5).
12/19/18	Allison McDonald	0.60	Telephone conference with M. Slade, G. Pesce, T. Mayer re labor works in process.
12/19/18	Xanath McKeever	7.70	Draft emergency motion to appoint an "authorized representative" to represent Coal Act retirees (3.9); review and revise same (3.8).
12/19/18	Michael B. Slade	3.30	Participate in Company advisors telephone conference re labor matters (1.0); telephone conference with same re business plan (.6); correspond with K&E team re IUOE and next steps re same (.3); review and revise pleadings (1.4).
12/20/18	Allison McDonald	3.80	Telephone conference with K&E team, Ccompany team and G. Ossi re San Juan proposal (.7); research re coal industry status in response to request from M. Slade (1.3); draft D. Goodheart declaration (1.4); review and comment on emergency motion to appoint authorized representative (.4).
12/20/18	Xanath McKeever	2.50	Review and revise emergency motion to appoint an "authorized representative" to represent Coal Act retirees.
12/20/18	Michael B. Slade	4.90	Telephone conference with Company advisors re San Juan matter (.9); telephone conference re next steps in labor matter (.3); draft, review and revise motion re GAL (1.6); telephone conference with K&E team re 1114 matters (.6); draft and review and revise labor related briefs (1.5).
12/21/18	Xanath McKeever	1.30	Research and analyze relief sought in Walter Energy, Alpha and Patriot Coal bankruptcies.
12/21/18	Michael B. Slade	4.90	Telephone conference with SRZ team (.5); telephone conference with K&E team re discovery issues (.6); correspond with K&E team re GAL (.2); review and revise same (.6); correspond with K&E team re Coal Act Funds (.2); review and revise protective order re same (.4); review and revise labor-related briefs (2.4).

Legal Services for the Period Ending December 31, 2018
 Westmoreland Coal Company
 [WLB] Employee / Legacy Issues

Invoice Number: 1050009759
 Matter Number: 42917-15

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
12/21/18	Allyson Smith Weinhouse	1.00	Revise independent fiduciary motion (.9); correspond with T. Bow re same (.1).
12/23/18	Michael Krasnovsky, P.C.	0.10	Review executive compensation.
12/23/18	Michael B. Slade	1.10	Review and revise independent fiduciary brief.
12/24/18	Xanath McKeever	3.10	Draft summary re Walter Energy and Alpha Coal section 1113/1114 holdings (2.5); review and analyze same (.6).
12/25/18	Gregory F. Pesce	1.10	Correspond with Kramer re next steps for retirees and other matters.
12/26/18	Xanath McKeever	1.20	Research and analyze 1113/1114 precedent (.6); draft summary re same (.6).
12/26/18	Xanath McKeever	4.00	Review and analyze precedent section 1113/1114 holdings (2.0); draft summary re same (2.0).
12/26/18	Xanath McKeever	0.50	Research and analyze labor relief precedent.
12/27/18	Michael Krasnovsky, P.C.	0.10	Review executive compensation.
12/27/18	Michael B. Slade	1.20	Review and analyze 11th Circuit decision re 1113/1114 relief (.4); draft notice of supplemental authority re same (.8).
12/28/18	Michael Krasnovsky, P.C.	0.10	Review executive compensation.
12/28/18	Michael B. Slade	1.40	Review and revise labor-related pleadings.
12/30/18	Michael B. Slade	3.90	Review and analyze court opinion re labor matters (.6); correspond with K&E team re same (.2); review and revise labor-related pleadings (2.8); telephone conference with K&E team re potential 1113/1114 motion (.3).
12/31/18	Allison McDonald	0.50	Telephone conference with M. Slade re exhibit list and witness list (.1); correspond with M. Slade re same (.1); review and analyze exhibits (.2); correspond with opposing counsel re exhibit list and exhibits (.1).
12/31/18	Xanath McKeever	0.40	Review and analyze precedent re funding Coal Act retiree benefits.

Legal Services for the Period Ending December 31, 2018
Westmoreland Coal Company
[WLB] Employee / Legacy Issues

Invoice Number: 1050009759
Matter Number: 42917-15

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
12/31/18	Michael B. Slade	6.40	Review and revise witness and exhibit list (1.2); review and revise reply brief (2.6); review and revise labor briefs (1.8); telephone conference with WLB lenders and G. Pesce re labor matters (.8).
Total		87.50	

KIRKLAND & ELLIS LLP

AND AFFILIATED PARTNERSHIPS

601 Lexington Avenue
New York, NY 10022

FEIN 36-1326630

February 4, 2019

Westmoreland Coal Company
9540 South Maroon Circle, Suite 300
Englewood, CO 80112

Attn: Michael Hutchinson

Invoice Number: 1050009428

Client Matter: 42917-16

In the Matter of [WLB] Exec. Contracts, Unexpired Leases

For legal services rendered through December 31, 2018
(see attached Description of Legal Services for detail)

\$ 15,410.50

Total legal services rendered

\$ 15,410.50

Legal Services for the Period Ending December 31, 2018
Westmoreland Coal Company
[WLB] Exec. Contracts, Unexpired Leases

Invoice Number: 1050009428
Matter Number: 42917-16

Summary of Hours Billed

<u>Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Nicholas Adzima	1.10	575.00	632.50
Neda Davanipour	3.50	675.00	2,362.50
Jonathan E. Kidwell	9.10	1,130.00	10,283.00
Chris Koenig	1.60	950.00	1,520.00
Gerardo Mijares-Shafai	0.70	875.00	612.50
TOTALS	16.00		\$ 15,410.50

Legal Services for the Period Ending December 31, 2018
 Westmoreland Coal Company
 [WLB] Exec. Contracts, Unexpired Leases

Invoice Number: 1050009428
 Matter Number: 42917-16

Description of Legal Services

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
12/03/18	Gerardo Mijares-Shafai	0.20	Telephone conference with counterparty to coal agreement re contemplated assumption.
12/05/18	Chris Koenig	1.00	Telephone conference with Kramer Levin and K&E team re strategy for certain executory contracts.
12/07/18	Jonathan E. Kidwell	1.50	Prepare for and participate in telephone conference with K&E team re environmental implications of Montana coal supply agreements (1.2); correspond with Company and K&E team re same (.3).
12/10/18	Gerardo Mijares-Shafai	0.50	Telephone conference with R. Esposito and A&M team re assumed contracts list (.3); review, analyze same (.1); review materials (.1).
12/12/18	Jonathan E. Kidwell	1.50	Prepare for and participate in telephone conference with Company and K&E team re environmental implications of Montana coal supply agreements (.5); correspond with Company and K&E team re strategy for same (1.0).
12/14/18	Nicholas Adzima	1.10	Draft talking points for extension motion (.9); correspond with K&E team re same (.2).
12/16/18	Jonathan E. Kidwell	0.60	Correspond with Company and K&E team re implications of contract rejection and reclamation obligations.
12/17/18	Jonathan E. Kidwell	1.50	Prepare for and participate in telephone conference with Company and K&E team re implications of contract rejection and reclamation obligations (1.0); correspond with Company and K&E team re same (.5).
12/17/18	Chris Koenig	0.30	Telephone conference with K&E team and Company re potential contract issue with counterparty.
12/18/18	Neda Davanipour	1.80	Correspond with Company and A&M team re certain contracts (.9); correspond with N. Adzima re same (.2); research re certain creditors (.7).
12/19/18	Neda Davanipour	1.30	Correspond with Company and A&M re certain deed documents (.4); review same (.6); correspond with N. Adzima re same (.3).

Legal Services for the Period Ending December 31, 2018
 Westmoreland Coal Company
 [WLB] Exec. Contracts, Unexpired Leases

Invoice Number: 1050009428
 Matter Number: 42917-16

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
12/20/18	Neda Davanipour	0.40	Correspond with A&M team, M. Altavilla and J. Kirchmeier re certain agreements and review related letter.
12/22/18	Jonathan E. Kidwell	1.00	Correspond with Company and K&E team re implications of contract rejection and reclamation obligations.
12/26/18	Jonathan E. Kidwell	2.00	Coordinate, review and analyze research and analysis of implications of contract rejection and reclamation obligations (1.6); correspond with Company and K&E team re same (.4).
12/27/18	Jonathan E. Kidwell	1.00	Coordinate, review and analyze research and analysis of implications of contract rejection and reclamation obligations (.6); correspond with Company and K&E team re same (.4).
12/27/18	Chris Koenig	0.30	Telephone conference with Company, G. Pesce, A&M and Centerview re executory contract negotiations.
Total		16.00	

KIRKLAND & ELLIS LLP

AND AFFILIATED PARTNERSHIPS

601 Lexington Avenue
New York, NY 10022

FEIN 36-1326630

February 4, 2019

Westmoreland Coal Company
9540 South Maroon Circle, Suite 300
Englewood, CO 80112

Attn: Michael Hutchinson

Invoice Number: 1050009426

Client Matter: 42917-22

In the Matter of [WLB] Retention - Non K&E

For legal services rendered through December 31, 2018
(see attached Description of Legal Services for detail)

\$ 55,888.50

Total legal services rendered

\$ 55,888.50

Legal Services for the Period Ending December 31, 2018
 Westmoreland Coal Company
 [WLB] Retention - Non K&E

Invoice Number: 1050009426
 Matter Number: 42917-22

Summary of Hours Billed

<u>Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Timothy Robert Bow	0.20	950.00	190.00
Susan D. Golden	36.90	1,045.00	38,560.50
Hannah Kupsky	0.20	230.00	46.00
Robert Orren	1.20	380.00	456.00
Gregory F. Pesce	11.90	1,045.00	12,435.50
Anna G. Rotman, P.C.	3.30	1,235.00	4,075.50
Dan Varn	0.50	250.00	125.00
TOTALS	54.20		\$ 55,888.50

Legal Services for the Period Ending December 31, 2018
 Westmoreland Coal Company
 [WLB] Retention - Non K&E

Invoice Number: 1050009426
 Matter Number: 42917-22

Description of Legal Services

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
12/01/18	Susan D. Golden	0.50	Correspond with G. Pesce re U.S. Trustee filings in Alpha Resources case (.2); review, analyze McKinsey response to Mar-Bow supplemental memorandum, in Alpha Resources (.3).
12/02/18	Susan D. Golden	0.60	Telephone conference re McKinsey retention.
12/03/18	Susan D. Golden	2.30	Review, analyze amended Mar-Bow objection to McKinsey retention (.4); telephone conference with G. Pesce and K&E team re Mar-Bow objection to McKinsey (.5); telephone conference with F. Gay, and P. Ivanick re McKinsey retention (.7); correspond with F. Carter and J. Sharrett re final edits to Venable retention (.2); telephone conference with G. Pesce re Jefferies retention (.5).
12/03/18	Gregory F. Pesce	1.70	Conference with McKinsey counsel re Mar Bow issues (.6); correspond with same re Mar Bow issues (.3); review, analyze materials re same (.8).
12/04/18	Susan D. Golden	1.30	Telephone conference with F. Gay, P. Ivanick re McKinsey retention (.5); review, analyze revised retention order (.2); review, analyze order (.2); correspond with G. Pesce, L. Marinuzzi, S. Zide and L. Kwesky re sign off to same (.2); telephone conference with J. Selendy re update on McKinsey (.2).
12/04/18	Hannah Kupsky	0.20	Review and analyze declarations.
12/05/18	Susan D. Golden	0.50	Correspond with G. Pesce re McKinsey updates (.4); telephone conference with G. Pesce re same (.1).
12/06/18	Susan D. Golden	0.30	Telephone conference with J. Selendy re Mar-Bow objection (.2); correspond with G. Pesce re Selendy call update (.1).
12/06/18	Gregory F. Pesce	1.10	Conferences re McKinsey objection next steps and status.

Legal Services for the Period Ending December 31, 2018
 Westmoreland Coal Company
 [WLB] Retention - Non K&E

Invoice Number: 1050009426
 Matter Number: 42917-22

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
12/07/18	Susan D. Golden	1.60	Telephone conference with G. Pesce re U.S. Trustee conference about McKinsey investigation (.2); review and revise stipulation extending time for U.S. Trustee to object to McKinsey retention (.2); correspond with S. Statham and P. Ivanick re same (.2); telephone conference with S. Rhodes, M. Fritz, U.S. Trustee, S. Hessler, G. Pesce, J. Selendy, B. Oakley re meet and confer re McKinsey discovery and steps forward (.5); telephone conference with P. Tomasco and G. Pesce re same (.5).
12/07/18	Robert Orren	0.70	Draft second stipulation extending time for U.S. Trustee to object to McKinsey retention application (.4); correspond with S. Golden and JW re same (.3).
12/07/18	Gregory F. Pesce	2.40	Conference with objecting party re next steps on McKinsey retention (.6); conference with U.S. Trustee re objection (.6); correspond with various parties re same (1.2).
12/08/18	Susan D. Golden	0.60	Telephone conference with G. Pesce, P. Tomasco, J. Selendy, P. Ivanick, and B. Oakley re call with S. Rhodes and steps forward.
12/09/18	Susan D. Golden	1.80	Review and analyze preliminary statement by McKinsey in response to Mar-Bow objection (.6); correspond with G. Pesce re comments to same (.4); telephone conference with G. Pesce, P. Ivanick, J. Selendy, B. Oakley, Z. Clement re comments and revisions to preliminary McKinsey statement (.6); correspond with G. Pesce re talking points for Dec. 18 hearing re McKinsey retention (.2).
12/10/18	Susan D. Golden	0.90	Review, analyze Mar-Bow motion for emergency status conference re McKinsey retention (.4); telephone conference and correspond with G. Pesce re same (.2); review, analyze debtors' limited objection to Mar-Bow's motion for emergency status conference and correspond with G. Pesce and H. Kupsky re comments to same (.3).

Legal Services for the Period Ending December 31, 2018
 Westmoreland Coal Company
 [WLB] Retention - Non K&E

Invoice Number: 1050009426
 Matter Number: 42917-22

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
12/11/18	Susan D. Golden	1.50	Review, analyze several iterations of response from McKinsey to Mar-Bow objection (.7); correspond with C. Chung, J. Selendy re same (.1); telephone conference with G. Pesce, S. Hessler and K&E team re Mar-Bow status conference request (.7).
12/12/18	Susan D. Golden	1.50	Conference with N. Adzima re objection to McKinsey retention (.5); telephone conference with G. Pesce re same (.1); review, analyze N. Adzima talking points and research re standing (.5); telephone conference with G. Pesce, P. Ivanick, J. Selendy and F. Gay re new U.S. Trustee requests and steps forward (.4).
12/13/18	Susan D. Golden	0.40	Telephone conference with P. Ivanick re U.S. Trustee requests for revised McKinsey declaration (0.3); telephone conference with G. Pesce re same (0.1).
12/14/18	Susan D. Golden	2.70	Review, analyze correspondence and discovery requests to McKinsey from S. Rhodes (.5); telephone conference with J. Selendy re same (.2); telephone conference with G. Pesce, F. Gay, J. Selendy and Z. Clement re response to S. Rhodes e-mail and discovery requests (.5); telephone conference with H. Duran re U.S. Trustee objection to McKinsey retention application (.3); telephone conference with P. Ivanick and H. Duran re U.S. Trustee objection to McKinsey retention (.2); telephone conference with P. Ivanick re same (.1); telephone conference with G. Pesce re same (.1); review and analyze U.S. Trustee objection to McKinsey retention (.4); review and analyze draft of supplemental declaration in support of McKinsey retention application (.2); correspond with P. Ivanick re same (.2).
12/15/18	Susan D. Golden	0.90	Telephone conference with G. Pesce, F. Gay, J. Selendy, P. Ivanick re response to U.S. Trustee objection to McKinsey retention (.7); telephone conference with G. Pesce re same (.2).

Legal Services for the Period Ending December 31, 2018
 Westmoreland Coal Company
 [WLB] Retention - Non K&E

Invoice Number: 1050009426
 Matter Number: 42917-22

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
12/16/18	Susan D. Golden	1.00	Telephone conference with C. Chung and Selendy Team, Z. Clement, P. Tomasco, L. Freeman, P. Ivanick re strategy for Tuesday hearing on S. Rhodes discovery and U.S. Trustee objection to McKinsey retention (1.0).
12/16/18	Gregory F. Pesce	1.40	Review issues re McKinsey RTS status conference.
12/16/18	Anna G. Rotman, P.C.	0.40	Review, analyze discovery re McKinsey and MarBow litigation.
12/17/18	Susan D. Golden	1.80	Telephone conference with S. Rhodes, C. Chung and Selendy team, P. Ivanick and G. Pesce, A. Rotman and Kirkland team re McKinsey retention discovery (1.0); telephone conference with G. Pesce and S. Hessler re strategy for Dec. 18 hearing (.3); review, analyze revised Hojnacki declaration (.3); correspond with A. Sher and P. Ivanick re same (.2).
12/17/18	Robert Orren	0.50	Distribute Mar Bow and McKinsey pleadings to G. Pesce.
12/17/18	Anna G. Rotman, P.C.	1.10	Office and telephone conference re retention orders.
12/18/18	Susan D. Golden	1.30	Telephone conference with G. Pesce and S. Hessler re McKinsey retention talking points for 12/18 hearing (.4); correspond with G. Pesce re outstanding issues re McKinsey (.3); telephone conferences with G. Pesce re 12/18 hearing follow-up (.4); correspond with A. Sexton re PwC retention (.2).
12/18/18	Gregory F. Pesce	1.10	Conferences with client and team re McKinsey RTS.
12/18/18	Dan Varn	0.50	Review, analyze retention letters (.3); review, analyze conflicts reports re same (.2).
12/20/18	Susan D. Golden	0.90	Telephone conference with G. Pesce, C. Hung and Selendy team, S. Rhodes and Mar-Bow team re deposition scheduling (.4); review, analyze Mar-Bow emergency motion re same (.2); telephone conference with G. Pesce re Mar-Bow emergency motion (.3).
12/21/18	Susan D. Golden	1.50	Correspond with G. Pesce, P. Ivanick, J. Selendy re McKinsey sealing order (.5); review, analyze sealing order (.5); correspond with G. Pesce re strategy going forward (.5).

Legal Services for the Period Ending December 31, 2018
 Westmoreland Coal Company
 [WLB] Retention - Non K&E

Invoice Number: 1050009426
 Matter Number: 42917-22

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
12/22/18	Susan D. Golden	1.60	Review, analyze claims broker letter (.6); correspond with G. Pesce re how this relates to McKinsey retention and Alix standing (.6); telephone conference with G. Pesce re same (.4).
12/23/18	Anna G. Rotman, P.C.	0.80	Telephone conference with K&E team and McKinsey re post-deposition submission for McKinsey retention.
12/24/18	Timothy Robert Bow	0.20	Correspond with K&E team, McKinsey re supplemental declaration.
12/25/18	Susan D. Golden	1.00	Review, analyze article on McKinsey Alix dispute (.3); correspond with G. Pesce re inaccuracies re same (.7).
12/26/18	Gregory F. Pesce	0.60	Conferences with Selendy Gay team re McKinsey deposition issues.
12/28/18	Anna G. Rotman, P.C.	0.70	Review and analyze material re McKinsey dispute and discuss with J. Fombonne.
12/30/18	Gregory F. Pesce	0.80	Conferences with Selendy Gay team re McKinsey deposition prep matters.
12/31/18	Susan D. Golden	10.40	Review deposition of J. Alix (9.0); correspond with G. Pesce re same (0.4); telephone conferences with G. Pesce re same (0.4); telephone conference with J. Fombonne re same (0.2); telephone conference with S. Hessler and G. Pesce re update on Alix and Hojnacki depositions and upcoming hearing (0.4).
12/31/18	Gregory F. Pesce	2.80	Participate in telephonic depositions involving RTS matter (2.2); conferences with S. Hessler and S. Golden re same (.6).
12/31/18	Anna G. Rotman, P.C.	0.30	Review issues re depositions.
Total		54.20	

KIRKLAND & ELLIS LLP

AND AFFILIATED PARTNERSHIPS

601 Lexington Avenue
New York, NY 10022

FEIN 36-1326630

February 4, 2019

Westmoreland Coal Company
9540 South Maroon Circle, Suite 300
Englewood, CO 80112

Attn: Michael Hutchinson

Invoice Number: 1050009425

Client Matter: 42917-24

In the Matter of [WLB] Tax Issues

For legal services rendered through December 31, 2018
(see attached Description of Legal Services for detail)

\$ 55,461.50

Total legal services rendered

\$ 55,461.50

Legal Services for the Period Ending December 31, 2018
Westmoreland Coal Company
[WLB] Tax Issues

Invoice Number: 1050009425
Matter Number: 42917-24

Summary of Hours Billed

<u>Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Thad W. Davis, P.C.	1.30	1,235.00	1,605.50
Anthony Vincenzo Sexton	26.80	1,130.00	30,284.00
Nicholas Warther	28.40	830.00	23,572.00
TOTALS	56.50		\$ 55,461.50

Legal Services for the Period Ending December 31, 2018
 Westmoreland Coal Company
 [WLB] Tax Issues

Invoice Number: 1050009425
 Matter Number: 42917-24

Description of Legal Services

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
12/01/18	Anthony Vincenzo Sexton	0.20	Review and analyze tax modeling materials.
12/03/18	Thad W. Davis, P.C.	0.50	Office conference with A. Sexton re status of subsidiary guarantors (.2); research same (.3).
12/03/18	Anthony Vincenzo Sexton	1.50	Review and revise Buckingham APA re tax issues (.4); review and analyze Canadian tax issues (.2); telephone conference with PwC re analysis of guarantor issues (.4); review and analyze same (.3); review and analyze tax comments to plan and disclosure statement from MLP advisors (.2).
12/03/18	Nicholas Warther	0.40	Telephone conference with PwC and A. Sexton re solvency analysis.
12/04/18	Anthony Vincenzo Sexton	1.10	Review and analyze APA tax issues (.2); review and analyze (.4); review and analyze CODI issues (.5).
12/04/18	Nicholas Warther	5.70	Correspond with Kramer Levin re tax comments on PSA (.8); research and review tax law re question on reduction of tax attributes pursuant to transaction (4.6); correspond with A. Sexton re the same (.3).
12/05/18	Anthony Vincenzo Sexton	0.80	Analyze 381 transaction issues (.5); review and revise plan and disclosure statement (.3).
12/05/18	Nicholas Warther	2.40	Review and revise Chapter 11 Plan and Disclosure Statement in accordance with revised structuring (2.1); correspond with A. Sexton re the same (.3).
12/06/18	Thad W. Davis, P.C.	0.50	Office conference with A. Sexton re loss limitations (.3); research same (.2).
12/06/18	Anthony Vincenzo Sexton	1.00	Telephone conference with K&E team and KL re APA (1).
12/07/18	Anthony Vincenzo Sexton	1.60	Correspond with K&E team re tax changes to plan and disclosure statement (.5); telephone conference with Company re status of tax issues (.6); telephone conference with Kramer re plan and MLP issues (.5).

Legal Services for the Period Ending December 31, 2018
 Westmoreland Coal Company
 [WLB] Tax Issues

Invoice Number: 1050009425
 Matter Number: 42917-24

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
12/07/18	Nicholas Warther	3.20	Telephone conference with PwC, Westmoreland, and A. Sexton for weekly status call (.6); review and revise corporate draft of PSA (2.0); correspond with A. Sexton re the same (.2); correspond with K&E team re Jones Day information requests (.4).
12/10/18	Anthony Vincenzo Sexton	0.60	Review and revise Buckingham APA re tax issues (.4); review and analyze Canadian tax issues (.2).
12/10/18	Nicholas Warther	1.80	Review and revise M. Ghazi draft of non-core APA (1.0); correspond with KE Corporate re apportionment mechanism in PSA (.3); correspond with PwC re office conference with creditors on Canadian tax issues (.5).
12/11/18	Anthony Vincenzo Sexton	1.60	Review and revise APA (.3); telephone conference with PwC, KL, and other advisors re Canadian tax issues (1); telephone conference with K&E team re APA (.3).
12/11/18	Nicholas Warther	4.00	Review and revise tax portions of KL draft of PSA (3.3); correspond with A. Sexton re the same (.6); telephone conference with PwC, KL, A. Sexton, and Fasken re Canadian tax considerations (.1).
12/12/18	Anthony Vincenzo Sexton	2.30	Telephone conference with KL re APA (.5); correspond with K&E team re same (.2); review and revise APA re same (.3); telephone conference with A&M, FTI, Company re Canadian tax attributes (1.1); correspond with K&E team re same (.2).
12/12/18	Nicholas Warther	1.00	Telephone conference with KL and A. Sexton re incremental changes to the PSA (.5); correspond with M. Ghazi re markup and Canadian tax considerations (.5).
12/13/18	Anthony Vincenzo Sexton	0.50	Correspond with K&E team re tax modeling issues (.2); review materials re tender offer proposal (.2); correspond with PwC re Canadian exit financing issues (.1).
12/14/18	Anthony Vincenzo Sexton	1.90	Review and revise APA (.3); correspond with K&E team re same (.1); standing tax call with company, PwC, and other advisors re tax modeling and issues (.8); telephone conference with Lazard re valuation issues (.5); review materials re same (.2).

Legal Services for the Period Ending December 31, 2018
 Westmoreland Coal Company
 [WLB] Tax Issues

Invoice Number: 1050009425
 Matter Number: 42917-24

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
12/14/18	Nicholas Warther	1.40	Telephone conference with PwC, Westmoreland, and A. Sexton re weekly status call (.8); telephone conference with Jones Day, KE re MLP tax issues (.6).
12/16/18	Anthony Vincenzo Sexton	0.30	Review and revise tax modeling materials.
12/17/18	Anthony Vincenzo Sexton	1.00	Update telephone conference with company and K&E team (.8); review and analyze section 381 issues (.2).
12/17/18	Anthony Vincenzo Sexton	0.90	Telephone conference with KL re APA (.6); review and analyze section 381 issues (.3).
12/17/18	Nicholas Warther	0.40	Correspond with K&E team and A. Sexton re MLP tax issues (.2); telephone conference with Westmoreland for weekly status call (.2).
12/18/18	Nicholas Warther	0.60	Telephone conference with PwC, Jones Day, A&M, Lazard re MLP tax modeling items.
12/19/18	Nicholas Warther	0.80	Telephone conference with PwC and Kramer re Canadian tax considerations (.5); correspond with A. Sexton and PwC re tax attribute reduction model (.3).
12/20/18	Anthony Vincenzo Sexton	1.20	Standing telephone conference re deal status (.1); correspond with K&E team, Company, and A&M re Buckingham APA issues (.5); review and analyze tax modeling materials (.6).
12/20/18	Nicholas Warther	1.40	Correspond with K&E team re structuring transactions (.9); telephone conference with Westmoreland, PwC, and KE tax team re tax modeling (.5).
12/21/18	Anthony Vincenzo Sexton	1.90	Telephone conference with K&E team, A&M, and CV re Buckingham APA (.4); review and revise same (.2); correspond with company and PWC re transfer taxes re same (.5); review and analyze Canada tax planning issues (.3); telephone conference with K&E team and Canadian counsel re same (.5).
12/21/18	Nicholas Warther	2.20	Telephone conference with Company's Canadian counsel, PwC, and A. Sexton re documentation of distributions (.5); review and revise non-core asset sale APA (1.3); correspond with A. Sexton and Kramer Levin re the same (.4).
12/23/18	Anthony Vincenzo Sexton	0.70	Review and analyze tax modeling materials (.4); correspond with K&E team re same (.3).

Legal Services for the Period Ending December 31, 2018
 Westmoreland Coal Company
 [WLB] Tax Issues

Invoice Number: 1050009425
 Matter Number: 42917-24

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
12/24/18	Anthony Vincenzo Sexton	0.20	Correspond with K&E team and creditors re blow-out of tax projection information.
12/26/18	Thad W. Davis, P.C.	0.30	Draft correspondence re tax disclosure.
12/26/18	Anthony Vincenzo Sexton	1.80	Correspond with K&E team and creditors re blow-out of tax projection information (.7); prepare materials re WCHI/PMRU dividend (.5); telephone conference with KL re same and other tax modeling issues (.4); correspond with PwC re same (.2).
12/26/18	Nicholas Warther	1.80	Correspond with A. Sexton and KE Corporate re intercompany arrangements (.7); review and correspond with A. Sexton re PwC tax model for restructuring (1.1).
12/27/18	Anthony Vincenzo Sexton	2.80	Telephone conference with PwC re Canada capitalization issues (.8); telephone conference with PwC re reporting issues (.8); correspond with PwC re same (.2); correspond with various parties re disclosure of tax projection information (.7); review and analyze materials re Canadian interco (.3).
12/27/18	Nicholas Warther	0.50	Correspond with K&E team re diligence items.
12/28/18	Anthony Vincenzo Sexton	1.90	Telephone conference with A&M and CV re tax disclosure materials (.3); correspond with various parties re same (.4); telephone conference with company and PwC re various tax modeling items (.9); analyze Canada interco issues (.3).
12/28/18	Nicholas Warther	0.80	Telephone conference with PwC, Westmoreland, and A. Sexton for weekly status updates.
12/31/18	Anthony Vincenzo Sexton	1.00	Finalize tax blowout issues (.7); review Canada intercompany issues (.3).
Total		56.50	

KIRKLAND & ELLIS LLP

AND AFFILIATED PARTNERSHIPS

601 Lexington Avenue
New York, NY 10022

FEIN 36-1326630

February 4, 2019

Westmoreland Coal Company
9540 South Maroon Circle, Suite 300
Englewood, CO 80112

Attn: Michael Hutchinson

Invoice Number: 1050009424

Client Matter: 42917-26

In the Matter of [WLB] Use, Sale and Lease of Property

For legal services rendered through December 31, 2018
(see attached Description of Legal Services for detail)

\$ 102,665.00

Total legal services rendered

\$ 102,665.00

Legal Services for the Period Ending December 31, 2018
 Westmoreland Coal Company
 [WLB] Use, Sale and Lease of Property

Invoice Number: 1050009424
 Matter Number: 42917-26

Summary of Hours Billed

<u>Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Maya Ben Meir	32.50	575.00	18,687.50
James Romain Dolphin III	1.00	770.00	770.00
Julia R. Foster	0.80	250.00	200.00
Kim Hicks	3.80	1,110.00	4,218.00
Jonathan E. Kidwell	1.50	1,130.00	1,695.00
Chris Koenig	12.50	950.00	11,875.00
Dilen Kumar	25.50	1,110.00	28,305.00
Ashley M. Membrino	0.50	770.00	385.00
Gerardo Mijares-Shafai	2.30	875.00	2,012.50
Carrie Therese Oppenheim	0.60	410.00	246.00
Gregory F. Pesce	5.80	1,045.00	6,061.00
Randy Santa Ana	28.40	875.00	24,850.00
Michael Saretsky	0.20	950.00	190.00
Angel Torres	1.00	875.00	875.00
Michelle A. Williamson	3.40	675.00	2,295.00
TOTALS	119.80		\$ 102,665.00

Legal Services for the Period Ending December 31, 2018
 Westmoreland Coal Company
 [WLB] Use, Sale and Lease of Property

Invoice Number: 1050009424
 Matter Number: 42917-26

Description of Legal Services

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
12/01/18	Maya Ben Meir	8.50	Review and revise the Buckingham mine sale motion (8.2); participate in telephone conference with C. Koenig re same (.3).
12/01/18	Chris Koenig	2.40	Review and revise sale motion re potential non-core asset sale (2.1); correspond with M. Ben Meir re same (.3).
12/02/18	Maya Ben Meir	2.00	Review and revise the Buckingham sale motion following C. Koenig's comments.
12/02/18	Kim Hicks	0.40	Conference re purchase agreement.
12/02/18	Michael Saretsky	0.20	Telephone conference with K&E team re environmental changes to draft purchase agreement with Buyer's counsel.
12/03/18	Maya Ben Meir	1.50	Review and revise the Buckingham mine sale motion.
12/04/18	Chris Koenig	0.70	Review and revise motion for potential non-core asset sale (.4); correspond with G. Pesce and Centerview re same (.3)
12/04/18	Randy Santa Ana	0.50	Review and revise Buckingham PSA.
12/05/18	Dilen Kumar	6.60	Telephone conference with S. Schwarzbach re revised draft of APA (.7); review, revise draft of the same (2.2); telephone conference with J. Grafton, G. Kohn and S. Schwarzbach re APA (1.0); draft, revise Buckingham APA (1.9); telephone conference with R. Santa Ana, K. Hicks and C. Koenig re same (.8).
12/05/18	Randy Santa Ana	2.80	Review and revise non-core asset sale PSA.
12/06/18	Dilen Kumar	1.40	Review and revise Buckingham APA.
12/07/18	Dilen Kumar	0.80	Correspond with K&E team re the same.
12/07/18	Randy Santa Ana	2.70	Review and revise Buckingham PSA.
12/08/18	Randy Santa Ana	0.50	Correspond with K&E team re non-core asset sale APA.
12/09/18	Maya Ben Meir	1.00	Review and revise Buckingham sale motion.
12/10/18	Chris Koenig	1.30	Review and revise motion for non-core asset sale (.9); correspond with M. Ben Meir re same (.4).
12/10/18	Carrie Therese Oppenheim	0.60	Search and distribute precedent re 363 commitment letters (.4); correspond with S. Schwarzbach re same (.2).

Legal Services for the Period Ending December 31, 2018
 Westmoreland Coal Company
 [WLB] Use, Sale and Lease of Property

Invoice Number: 1050009424
 Matter Number: 42917-26

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
12/10/18	Angel Torres	1.00	Telephone conference re diligence requests in connection with 363 sale with K&E team (.2); analyze documentation requested re diligence (.7); correspond with K&E team re same (.1).
12/11/18	Chris Koenig	2.10	Review and revise motion for non-core asset sale.
12/11/18	Randy Santa Ana	3.30	Prepare non- core asset sale PSA.
12/12/18	Maya Ben Meir	6.90	Review and revise Buckingham sale motion (2.3); conduct research on Texas precedents for sale motion and incorporate to the motion (4.6).
12/13/18	Dilen Kumar	0.90	Review, analyze revised draft of Buckingham APA and term sheet re same.
12/14/18	Kim Hicks	0.80	Telephone conference re K&E team re non-core asset sales.
12/14/18	Dilen Kumar	0.60	Telephone conference with J. Preis re Buckingham APA.
12/14/18	Michelle A. Williamson	3.40	Review and revise Buckingham purchase agreement.
12/15/18	Maya Ben Meir	1.50	Review and revise 363 sale motion (1.0); telephone conference with C. koenig re same (.5).
12/15/18	Kim Hicks	0.60	Telephone conference with K&E team re non-core asset sales.
12/15/18	Dilen Kumar	0.60	Review and revise form of APA for Buckingham sale.
12/15/18	Gerardo Mijares-Shafai	0.90	Correspond with K&E team, Aon counsel, and Company re surety matters re sale of assets.
12/16/18	Maya Ben Meir	3.10	Review and revise 363 sale motion (2.0); correspond with C. Koenig re same (.1); review and revise 363 sale motion declaration (1.0).
12/16/18	James Romain Dolphin III	1.00	Telephone conference with K&E team re non-core asset sales.
12/16/18	Kim Hicks	0.30	Conference in firm re non-core asset sales.
12/16/18	Gerardo Mijares-Shafai	0.30	Correspond with Kramer counsel and Company advisors re updated surety analysis (.2); review, analyze same (.1).

Legal Services for the Period Ending December 31, 2018
 Westmoreland Coal Company
 [WLB] Use, Sale and Lease of Property

Invoice Number: 1050009424
 Matter Number: 42917-26

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
12/17/18	Maya Ben Meir	6.00	Review and revise 363 sale motion (3.3); review and revise 363 sale motion declaration (2.0); office conference with G. Pesce re same (.1); office conference with C. Koenig re same (.2); telephone conference with C. Koenig re same (.4).
12/17/18	Julia R. Foster	0.80	Research precedent re 363 assignment motions (.5); prepare and draft shell re same (.3).
12/17/18	Kim Hicks	0.40	Conference with K&E team re non-core asset sales.
12/17/18	Jonathan E. Kidwell	1.50	Prepare for and participate in telephone conference with Company, K&E team and Kramer re surety bonding and permit issues for non-core assets (1.0); correspond re same (.5).
12/17/18	Chris Koenig	4.30	Review and revise non-core asset sale motion (1.6); correspond with M. Ben Meir re same (.5); telephone conference with Centerview, Kramer Levin, FTI re potential issues re potential non-core asset sale (1.0); telephone conference with counsel to potential non-core asset sale re proposed sale (.3); review and revise purchase agreement re same (.9).
12/17/18	Gerardo Mijares-Shafai	1.10	Telephone conference with sureties' counsel and Company and Ad Hoc Group advisors re diligence requests and sale works in process (.5); telephone conference with Kramer team, Company, and K&E team re proposal (.6).
12/17/18	Randy Santa Ana	3.90	Correspond with K&E team re credit bid PSA schedules (.5); review and revise non-core asset sale APA (3.1); conference with KE team re the same (.3).
12/18/18	Maya Ben Meir	1.20	Review and revise 363 sale motion and declaration.
12/18/18	Kim Hicks	0.30	Telephone conference with K&E team re purchase documents and status.
12/18/18	Chris Koenig	1.70	Telephone conference with G. Pesce, Centerview, the Company, WMLP and its advisors re potential non-core asset sale (.3); review and revise motion re potential non-core asset sale (1.1); correspond with M. Ben Meir re same (.3).

Legal Services for the Period Ending December 31, 2018
 Westmoreland Coal Company
 [WLB] Use, Sale and Lease of Property

Invoice Number: 1050009424
 Matter Number: 42917-26

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
12/18/18	Dilen Kumar	1.70	Review, analyze schedule of Buckingham executory contracts from J. Preis (.8); provide comments re same (.3); review, analyze updated drafts of Buckingham sale motion (.4); correspond with K&E working group re Buckingham and Oxford sale processes (.2).
12/19/18	Dilen Kumar	5.70	Telephone conference with C. Koenig, R. Santa Ana, G. Bulloch and J. Cottrell re title matters re purchase agreement (1.0); telephone conference with C. Koenig, R. Santa Ana, and Kramer Levin re Buckingham APA and transaction (.9); review and analyze revised draft of APA from Squire Patton Boggs (3.2); telephone conference with C. Koenig, R. Santa Ana and J. Preis re Buckingham transaction and APA (.6).
12/19/18	Gregory F. Pesce	1.10	Conferences with Company and adviser group re Buckingham sale.
12/20/18	Maya Ben Meir	0.20	Review correspondence re 363 sale.
12/20/18	Kim Hicks	0.30	Conference with K&E team re non-core asset sales.
12/20/18	Dilen Kumar	7.20	Telephone conference with C. Koenig, R. Santa Ana, J. Preis, and Squire Patton Boggs re revised draft of APA (1.3); review and analyze comments to APA from Kramer Levin (1.7); provide comments to R. Santa Ana re the same (.2); correspond with J. Grafton re Buckingham assets (.1); telephone conference with S. Merl, C. Koenig and R. Santa Ana re revised draft of APA (1.0); correspond with A&M re transfer taxes (.3); review, analyze revised drafts of APA (1.8); correspond with working group re finalizing APA (.8).
12/20/18	Ashley M. Membrino	0.50	Correspond with K&E team and Creditors' Committee re leases and landlord consents (.3); correspond with WCC re same (.2).
12/20/18	Gregory F. Pesce	1.40	Conferences with K&E team and KL re Buckingham sale documentation and motion.

Legal Services for the Period Ending December 31, 2018
 Westmoreland Coal Company
 [WLB] Use, Sale and Lease of Property

Invoice Number: 1050009424
 Matter Number: 42917-26

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
12/20/18	Randy Santa Ana	10.20	Conference with Squire and KE team re non-core asset sale APA open issues (1.1); conference with Kramer and K&E team re non-core asset sale APA open issues (.6); review and revise non-core asset sale APA and correspond with K&E team re the same (8.5).
12/21/18	Maya Ben Meir	0.60	Telephone conference with C. Koenig re 363 sale.
12/21/18	Kim Hicks	0.70	Conference with K&E team and WLB lender counsel re non-core asset sales.
12/21/18	Gregory F. Pesce	1.10	Conferences with Company and adviser group re Buckingham sale.
12/21/18	Randy Santa Ana	4.50	Conference with Squire and K&E team re non-core asset sale APA (.5); review and revise non-core asset sale APA (4.0).
12/22/18	Gregory F. Pesce	1.10	Conferences with Company and adviser group re Buckingham sale.
12/22/18	Gregory F. Pesce	1.10	Conferences with Kramer team re surety engagement matters (.4); correspond with same re closing issues (.7).
Total		119.80	

KIRKLAND & ELLIS LLP

AND AFFILIATED PARTNERSHIPS

601 Lexington Avenue
New York, NY 10022

FEIN 36-1326630

February 4, 2019

Westmoreland Coal Company
9540 South Maroon Circle, Suite 300
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Attn: Michael Hutchinson

Invoice Number: 1050009423

Client Matter: 42917-27

In the Matter of [WLB] Utilities

For legal services rendered through December 31, 2018
(see attached Description of Legal Services for detail)

\$ 538.50

Total legal services rendered

\$ 538.50

Legal Services for the Period Ending December 31, 2018
Westmoreland Coal Company
[WLB] Utilities

Invoice Number: 1050009423
Matter Number: 42917-27

Summary of Hours Billed

<u>Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Nicholas Adzima	0.30	575.00	172.50
Neda Davanipour	0.20	675.00	135.00
Allyson Smith Weinhouse	0.30	770.00	231.00
TOTALS	0.80		\$ 538.50

Legal Services for the Period Ending December 31, 2018
 Westmoreland Coal Company
 [WLB] Utilities

Invoice Number: 1050009423
 Matter Number: 42917-27

Description of Legal Services

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
12/04/18	Nicholas Adzima	0.30	Correspond with N. Davanipour re utility provider claim (.2); research re same (.1).
12/06/18	Neda Davanipour	0.20	Telephone conference with utility Company re adequate assurance request.
12/26/18	Allyson Smith Weinhouse	0.30	Telephone conference with utilities provider.
Total		0.80	

KIRKLAND & ELLIS LLP

AND AFFILIATED PARTNERSHIPS

601 Lexington Avenue
New York, NY 10022

FEIN 36-1326630

February 4, 2019

Westmoreland Coal Company
9540 South Maroon Circle, Suite 300
Englewood, CO 80112

Attn: Michael Hutchinson

Invoice Number: 1050009422

Client Matter: 42917-32

In the Matter of [WMLP] Business Operations

For legal services rendered through December 31, 2018
(see attached Description of Legal Services for detail)

\$ 1,045.00

Total legal services rendered

\$ 1,045.00

Legal Services for the Period Ending December 31, 2018
Westmoreland Coal Company
[WMLP] Business Operations

Invoice Number: 1050009422
Matter Number: 42917-32

Summary of Hours Billed

<u>Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Timothy Robert Bow	1.10	950.00	1,045.00
TOTALS	1.10		\$ 1,045.00

Legal Services for the Period Ending December 31, 2018
 Westmoreland Coal Company
 [WMLP] Business Operations

Invoice Number: 1050009422
 Matter Number: 42917-32

Description of Legal Services

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
12/06/18	Timothy Robert Bow	0.80	Prepare for and attend telephone conference with J. Cottrell re Ohio Gathering litigation (.3); telephone conference with Baker Hostetler re Kinder Morgan litigation (.2); review and analyze vendor issues (.2); correspond with A&M re same (.1).
12/13/18	Timothy Robert Bow	0.30	Review and analyze issues re equipment lease (.2); telephone conference with S. Leyh re same (.1).
Total		1.10	

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February 4, 2019

Westmoreland Coal Company
9540 South Maroon Circle, Suite 300
Englewood, CO 80112

Attn: Michael Hutchinson

Invoice Number: 1050009421

Client Matter: 42917-36

In the Matter of [WMLP] Creditor and Stakeholder Issues

For legal services rendered through December 31, 2018
(see attached Description of Legal Services for detail)

\$ 18,990.50

Total legal services rendered

\$ 18,990.50

Legal Services for the Period Ending December 31, 2018
Westmoreland Coal Company
[WMLP] Creditor and Stakeholder Issues

Invoice Number: 1050009421
Matter Number: 42917-36

Summary of Hours Billed

<u>Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Timothy Robert Bow	1.00	950.00	950.00
Chris Koenig	0.40	950.00	380.00
Gregory F. Pesce	16.90	1,045.00	17,660.50
TOTALS	18.30		\$ 18,990.50

Legal Services for the Period Ending December 31, 2018
 Westmoreland Coal Company
 [WMLP] Creditor and Stakeholder Issues

Invoice Number: 1050009421
 Matter Number: 42917-36

Description of Legal Services

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
12/03/18	Timothy Robert Bow	1.00	Participate in WMLP board meeting re litigation issues (.5); prepare for same (.5).
12/04/18	Gregory F. Pesce	1.10	Conference with GP Conflicts board and professionals re next steps.
12/07/18	Gregory F. Pesce	1.10	Review and analyze materials re shared services arrangement (.7); correspond with K&E team re same (.4).
12/11/18	Gregory F. Pesce	1.10	Telephone conferences with Jones Day and Schulte re labor issues and other next steps.
12/15/18	Gregory F. Pesce	0.70	Telephone conferences with stakeholders re next steps for WMLP sale process.
12/16/18	Gregory F. Pesce	1.80	Telephone conferences with stakeholders re preparations for sale process (1.1); review and analyze intercompany issue (.7).
12/17/18	Gregory F. Pesce	2.10	Telephone conferences with Lazard and Jones Day re next steps (1.1); correspond with same re sale (.4); review and analyze cash collateral protocol (.6).
12/18/18	Gregory F. Pesce	1.10	Telephone conferences with advisers re sale process.
12/20/18	Gregory F. Pesce	1.80	Telephone conferences with stakeholders re sale process status and next steps (1.1); correspond with same re same (.7).
12/21/18	Chris Koenig	0.40	Telephone conference with Company, Jones Day, Lazard, and sureties re WMLP process.
12/21/18	Gregory F. Pesce	2.10	Review and analyze issues re cash collateral stipulation (1.4); telephone conferences with Jones Day and Schulte re same (.7).
12/27/18	Gregory F. Pesce	0.60	Telephone conferences with Jones Day and Schulte re sale and employees issues.
12/29/18	Gregory F. Pesce	0.70	Telephone conferences with Schulte and Jones Day re sale process and other next steps.
12/30/18	Gregory F. Pesce	0.80	Telephone conferences with Schulte and Jones Day re sale process and other next steps.
12/31/18	Gregory F. Pesce	0.80	Telephone conferences with Schulte and Jones Day re sale process and other next steps.

Legal Services for the Period Ending December 31, 2018
Westmoreland Coal Company
[WMLP] Creditor and Stakeholder Issues

Invoice Number: 1050009421
Matter Number: 42917-36

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
12/31/18	Gregory F. Pesce	1.10	Conferences with Kramer re MLP strategy and next steps.
Total		18.30	

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February 4, 2019

Westmoreland Coal Company
9540 South Maroon Circle, Suite 300
Englewood, CO 80112

Attn: Michael Hutchinson

Invoice Number: 1050009419

Client Matter: 42917-37

In the Matter of [WMLP] Cash Collateral - Cash Management - DIP Financing

For legal services rendered through December 31, 2018
(see attached Description of Legal Services for detail)

\$ 3,401.00

Total legal services rendered

\$ 3,401.00

Legal Services for the Period Ending December 31, 2018
Westmoreland Coal Company
[WMLP] Cash Collateral - Cash Management - DIP Financing

Invoice Number: 1050009419
Matter Number: 42917-37

Summary of Hours Billed

<u>Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Timothy Robert Bow	0.50	950.00	475.00
Allyson Smith Weinhouse	3.80	770.00	2,926.00
TOTALS	4.30		\$ 3,401.00

Legal Services for the Period Ending December 31, 2018
 Westmoreland Coal Company
 [WMLP] Cash Collateral - Cash Management - DIP Financing

Invoice Number: 1050009419
 Matter Number: 42917-37

Description of Legal Services

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
12/05/18	Timothy Robert Bow	0.50	Telephone conference with O. Zeltner re cash management issue (.2); correspond, conference with A&M re same (.3).
12/16/18	Allyson Smith Weinhouse	2.50	Review, analyze cash collateral order re various issues (2.0); summarize same (.3); correspond with G. Pesce re same (.2).
12/26/18	Allyson Smith Weinhouse	1.30	Review, analyze MLP cash collateral order re consent requirements (.9); summarize same (.4).
Total		4.30	

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February 4, 2019

Westmoreland Coal Company
9540 South Maroon Circle, Suite 300
Englewood, CO 80112

Attn: Michael Hutchinson

Invoice Number: 1050009758

Client Matter: 42917-39

In the Matter of [WMLP] Employee / Legacy Issues

For legal services rendered through December 31, 2018
(see attached Description of Legal Services for detail)

\$ 58,238.00

Total legal services rendered

\$ 58,238.00

Legal Services for the Period Ending December 31, 2018
Westmoreland Coal Company
[WMLP] Employee / Legacy Issues

Invoice Number: 1050009758
Matter Number: 42917-39

Summary of Hours Billed

<u>Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Whitney L. Becker	3.20	1,015.00	3,248.00
Jack N. Bernstein	2.00	1,255.00	2,510.00
Chris Koenig	0.90	950.00	855.00
Allison McDonald	15.10	950.00	14,345.00
Bryan M. O'Keefe	0.70	980.00	686.00
Gregory F. Pesce	11.50	1,045.00	12,017.50
Michael B. Slade	19.90	1,235.00	24,576.50
TOTALS	53.30		\$ 58,238.00

Legal Services for the Period Ending December 31, 2018
 Westmoreland Coal Company
 [WMLP] Employee / Legacy Issues

Invoice Number: 1050009758
 Matter Number: 42917-39

Description of Legal Services

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
12/02/18	Michael B. Slade	0.40	Correspond with K&E team re labor issues (.2); telephone conference with K&E team re same (.2).
12/03/18	Whitney L. Becker	3.20	Attend telephone conference with McKinsey re sale negotiations (1.1); participate in telephone conference re preparation of 1113/1114 motion (.5); prepare for same (.2); revise draft correspondence to M. Slade summarizing McKinsey telephone conference and Colstrip plan and follow-up from same (.5); telephone conference with L. Martinez re lender document production (.3); review updated presentation and provide comments re same (.4); provide supplemental questions to company re presentation (.2).
12/03/18	Allison McDonald	0.90	Telephone conference with K&E team, W. Becker and M. Slade re 1113/1114 strategy (.5); correspond with W. Becker re same (.1); correspond with L. Martinez re same (.2); review and analyze materials sent by L. Martinez re same (.1).
12/03/18	Bryan M. O'Keefe	0.30	Correspond with G. Ossi re termination and statutory analysis.
12/03/18	Gregory F. Pesce	0.60	Telephone conference with K&E team re next steps for labor discussions.
12/03/18	Michael B. Slade	0.50	Telephone conference with K&E team re labor issues.
12/04/18	Jack N. Bernstein	2.00	Analyze pension issues (1.0); correspond with K&E team re same (.5); telephone conferences with K&E team re same (.5).
12/04/18	Bryan M. O'Keefe	0.20	Review, analyze headcount summary from G. Ossi re employee statutory implications.
12/04/18	Gregory F. Pesce	1.10	Review materials re union negotiations and related next steps (.4); telephone conferences with Company and K&E team re same (.7).

Legal Services for the Period Ending December 31, 2018
 Westmoreland Coal Company
 [WMLP] Employee / Legacy Issues

Invoice Number: 1050009758
 Matter Number: 42917-39

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
12/05/18	Allison McDonald	0.70	Correspond with K&E team re labor status update (.1); correspond with W. Becker re WellDyne requests (.1); review and analyze documents sent by WellDyne in response to UMWA requests and update document tracker re same (.4); correspond with L. Martinez re same (.1).
12/07/18	Bryan M. O'Keefe	0.10	Correspond with opposing counsel re scheduling telephone conference to review employee issues.
12/07/18	Michael B. Slade	0.50	Telephone conference with G. Pesce, S. Hessler, G. Ossi re labor issues.
12/09/18	Bryan M. O'Keefe	0.10	Correspond with K&E Corporate re WARN Act and strategic next steps.
12/09/18	Michael B. Slade	0.50	Correspond with K&E team re labor issues.
12/10/18	Gregory F. Pesce	1.40	Telephone Conferences with Jones Day and Schulte re labor issues and other next steps.
12/10/18	Michael B. Slade	2.60	Telephone conference with K&E team and Company re labor issues (.8); review and revise outline re same (1.8).
12/11/18	Allison McDonald	2.40	Draft company affidavit re labor negotiation history (.7); update UMWA discovery tracker (.3); telephone conference with MLP lender counsel and K&E team re UMWA negotiations (.6); follow up telephone conference with K&E team and Jones Day team re bidding process (.2); follow up telephone conference with G. Ossi, M. Pesce and M. Slade re 1113 and 1114 strategy (.5); correspond with L. Martinez re same (.1).
12/12/18	Gregory F. Pesce	2.80	Review and analyze materials re labor negotiations.
12/13/18	Gregory F. Pesce	2.80	Review and analyze materials re labor negotiations.
12/14/18	Allison McDonald	0.40	Conference with Y. French re background of case and key materials re same (.3); correspond with M. Slade re UMWA discovery (.1).
12/14/18	Gregory F. Pesce	2.80	Review and analyze materials re labor negotiations.
12/14/18	Michael B. Slade	2.70	Participate in labor telephone conference with Company advisors (1.4); review and revise labor pleadings (1.3).

Legal Services for the Period Ending December 31, 2018
 Westmoreland Coal Company
 [WMLP] Employee / Legacy Issues

Invoice Number: 1050009758
 Matter Number: 42917-39

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
12/15/18	Allison McDonald	0.20	Review and analyze documents sent in response to UMWA requests (.1); correspond with A. Abate re same (.1).
12/16/18	Allison McDonald	0.10	Review and analyze correspondence from MLP lenders re UMWA negotiations.
12/16/18	Michael B. Slade	3.10	Review and revise Company letter (1.2); review and revise labor pleadings (1.9).
12/17/18	Chris Koenig	0.90	Telephone conference with M. Slade, G. Pesce, Centerview re potential 1113/114 motions (.5); telephone conference with K&E litigation team re preparation for 1113/1114 motions (.4).
12/17/18	Allison McDonald	1.30	Review and analyze hearing talking points forwarded by M. Slade (.1); telephone conference with K&E team (including M. Slade and G. Pesce) and Centerview team re status of sale process (.4); telephone conference with K&E team re 1113/1114 pleadings (.4); correspond with M. Slade and Y. French re same (.3); correspond with L. Martinez re draft declaration (.1).
12/17/18	Michael B. Slade	4.90	Telephone conference with Centerview team re labor matters (.4); telephone conference with K&E team re same (.5); draft summary re same (.8); review and revise exclusivity motion (1.1); review and revise Company letter (.9); correspond with K&E team re KERP (1.2).
12/18/18	Allison McDonald	1.30	Review and analyze report re dataroom access (.2); review and analyze documents re same (.3); correspond with A. Abate re same (.1); correspond with L. Salazar re same (.1); telephone conference with L. Martinez and M. Slade re company affidavit (.4); telephone conference with M. Slade re same (.2).
12/18/18	Michael B. Slade	4.70	Office conference with McDonald re labor materials (.3); telephone conference with Company re labor issues (.4); participate in telephonic hearing re labor matters (3.2); review and revise labor briefs (.8).

Legal Services for the Period Ending December 31, 2018
 Westmoreland Coal Company
 [WMLP] Employee / Legacy Issues

Invoice Number: 1050009758
 Matter Number: 42917-39

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
12/19/18	Allison McDonald	1.70	Review and analyze correspond re San Juan vote (.1); review and analyze documents for production to UMWA (.1); correspond with A. Abate re same (.1); review and analyze summary re cleansing materials (.1); draft E. Martinez affidavit (.4); correspond with G. Ossi re union correspond and status re same (.3); telephone conference with Jones Day, K&E team, G. Ossi and Lazard team re Kemmerer business plan (.5); review and analyze correspondence from D. Goodheart re San Juan negotiation status (.1).
12/21/18	Allison McDonald	5.90	Draft D. Goodheart declaration (3.9); revise L. Martinez draft declaration (.3); draft protective order for Coal Act Funds (.3); correspond with M. Slade re same (.1); telephone conference with K&E team and SRZ team re Kemmerer and other labor issues (.6); research re energy sources requested by M. Slade (.3); draft summary of UMWA dataroom documents (.3); correspond with M. Slade re same (.1).
12/26/18	Allison McDonald	0.20	Revise draft L. Martinez declaration (.1); correspond with same re same (.1).
Total		53.30	

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601 Lexington Avenue
New York, NY 10022

FEIN 36-1326630

February 4, 2019

Westmoreland Coal Company
9540 South Maroon Circle, Suite 300
Englewood, CO 80112

Attn: Michael Hutchinson

Invoice Number: 1050009418

Client Matter: 42917-40

In the Matter of [WMLP] Executory Contracts-Unexpired Lease

For legal services rendered through December 31, 2018
(see attached Description of Legal Services for detail)

\$ 1,782.50

Total legal services rendered

\$ 1,782.50

Legal Services for the Period Ending December 31, 2018
Westmoreland Coal Company
[WMLP] Executory Contracts-Unexpired Lease

Invoice Number: 1050009418
Matter Number: 42917-40

Summary of Hours Billed

<u>Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Timothy Robert Bow	1.60	950.00	1,520.00
Gerardo Mijares-Shafai	0.30	875.00	262.50
TOTALS	1.90		\$ 1,782.50

Legal Services for the Period Ending December 31, 2018
 Westmoreland Coal Company
 [WMLP] Executory Contracts-Unexpired Lease

Invoice Number: 1050009418
 Matter Number: 42917-40

Description of Legal Services

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
12/06/18	Gerardo Mijares-Shafai	0.30	Review, analyze motion to compel assumption of leases (.2); correspond with C. Koenig re same (.1).
12/07/18	Timothy Robert Bow	1.00	Review and analyze motion re leases (.6); correspond with J. Micheletti re same (.1); attend telephone conference with counsel re same (.2); prepare for same (.1).
12/14/18	Timothy Robert Bow	0.40	Correspond with lease counterparty re equipment, motion (.2); correspond with A&M re same (.2).
12/25/18	Timothy Robert Bow	0.20	Correspond with K&E team re lease assumption motion issue.
Total		1.90	

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FEIN 36-1326630

February 4, 2019

Westmoreland Coal Company
9540 South Maroon Circle, Suite 300
Englewood, CO 80112

Attn: Michael Hutchinson

Invoice Number: 1050009417

Client Matter: 42917-45

In the Matter of [WMLP] Retention and Fee Matters - K&E

For legal services rendered through December 31, 2018
(see attached Description of Legal Services for detail)

\$ 285.00

Total legal services rendered

\$ 285.00

Legal Services for the Period Ending December 31, 2018
Westmoreland Coal Company
[WMLP] Retention and Fee Matters - K&E

Invoice Number: 1050009417
Matter Number: 42917-45

Summary of Hours Billed

<u>Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Timothy Robert Bow	0.30	950.00	285.00
TOTALS	0.30		\$ 285.00

Legal Services for the Period Ending December 31, 2018
Westmoreland Coal Company
[WMLP] Retention and Fee Matters - K&E

Invoice Number: 1050009417
Matter Number: 42917-45

Description of Legal Services

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
12/28/18	Timothy Robert Bow	0.30	Correspond, conference with SRZ re fee allocation issue (.2); review and analyze issues re same (.1).
Total		0.30	

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February 4, 2019

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9540 South Maroon Circle, Suite 300
Englewood, CO 80112

Attn: Michael Hutchinson

Invoice Number: 1050009416

Client Matter: 42917-46

In the Matter of [WMLP] Retention - Non K&E

For legal services rendered through December 31, 2018
(see attached Description of Legal Services for detail)

\$ 285.00

Total legal services rendered

\$ 285.00

Legal Services for the Period Ending December 31, 2018
Westmoreland Coal Company
[WMLP] Retention - Non K&E

Invoice Number: 1050009416
Matter Number: 42917-46

Summary of Hours Billed

<u>Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Timothy Robert Bow	0.30	950.00	285.00
TOTALS	0.30		\$ 285.00

Legal Services for the Period Ending December 31, 2018
Westmoreland Coal Company
[WMLP] Retention - Non K&E

Invoice Number: 1050009416
Matter Number: 42917-46

Description of Legal Services

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
12/11/18	Timothy Robert Bow	0.20	Telephone conference with K&E team re OCP issues.
12/13/18	Timothy Robert Bow	0.10	Telephone conference with B. Knight re OCP issue.
Total		0.30	

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February 4, 2019

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9540 South Maroon Circle, Suite 300
Englewood, CO 80112

Attn: Michael Hutchinson

Invoice Number: 1050009415

Client Matter: 42917-48

In the Matter of [WMLP] Tax Issues

For legal services rendered through December 31, 2018
(see attached Description of Legal Services for detail)

\$ 5,195.00

Total legal services rendered

\$ 5,195.00

Legal Services for the Period Ending December 31, 2018
Westmoreland Coal Company
[WMLP] Tax Issues

Invoice Number: 1050009415
Matter Number: 42917-48

Summary of Hours Billed

<u>Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Timothy Robert Bow	1.50	950.00	1,425.00
Chris Koenig	0.40	950.00	380.00
Anthony Vincenzo Sexton	3.00	1,130.00	3,390.00
TOTALS	4.90		\$ 5,195.00

Legal Services for the Period Ending December 31, 2018
 Westmoreland Coal Company
 [WMLP] Tax Issues

Invoice Number: 1050009415
 Matter Number: 42917-48

Description of Legal Services

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
12/04/18	Timothy Robert Bow	0.30	Correspond with A&M re WY taxes issue.
12/05/18	Timothy Robert Bow	0.60	Telephone conferences with A&M and Company re taxes issue (.4); review and analyze same (.2).
12/05/18	Anthony Vincenzo Sexton	0.30	Correspond with MLP counsel and company advisors re ownership information.
12/06/18	Timothy Robert Bow	0.60	Correspond with A&M re tax issue (.2); review and analyze same (.4).
12/14/18	Chris Koenig	0.40	Telephone conference with G. Pesce, A. Sexton and Jones Day re tax valuation issues.
12/17/18	Anthony Vincenzo Sexton	0.30	Review and analyze materials re MLP modeling issues.
12/18/18	Anthony Vincenzo Sexton	0.80	Telephone conference with JD, PwC, Lazard, and A&M re MLP modeling issues (.5); correspond with K&E team re PwC retention issues re same (.3).
12/20/18	Anthony Vincenzo Sexton	1.40	Correspond with K&E team re MLP modeling issues (.2); telephone conference with MLP creditors re MLP modeling (.6); telephone conference with Company and PwC re tax modeling issues (.6).
12/21/18	Anthony Vincenzo Sexton	0.20	Correspond with K&E team and Company re allocation of responsibility for MLP tax work.
Total		4.90	

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February 4, 2019

Westmoreland Coal Company
9540 South Maroon Circle, Suite 300
Englewood, CO 80112

Attn: Michael Hutchinson

Invoice Number: 1050009414

Client Matter: 42917-51

In the Matter of [WMLP] Utilities

For legal services rendered through December 31, 2018
(see attached Description of Legal Services for detail)

\$ 3,607.50

Total legal services rendered

\$ 3,607.50

Legal Services for the Period Ending December 31, 2018
Westmoreland Coal Company
[WMLP] Utilities

Invoice Number: 1050009414
Matter Number: 42917-51

Summary of Hours Billed

<u>Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Timothy Robert Bow	3.30	950.00	3,135.00
Neda Davanipour	0.70	675.00	472.50
TOTALS	4.00		\$ 3,607.50

Legal Services for the Period Ending December 31, 2018
 Westmoreland Coal Company
 [WMLP] Utilities

Invoice Number: 1050009414
 Matter Number: 42917-51

Description of Legal Services

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
12/04/18	Timothy Robert Bow	0.40	Review and analyze issues re Pacificorp adequate assurance request (.3); correspond with N. Davanipour re same (.1).
12/04/18	Neda Davanipour	0.70	Revise utilities order re adequate assurance request (.2); correspond with N. Adzima and T. Bow re same (.3); telephone conference with PacifiCorp and T. Bow re adequate assurance request (.2).
12/06/18	Timothy Robert Bow	0.60	Telephone conference with K&E team re adequate assurance request (.3); review and analyze issues re same (.1); telephone conference with N. Davanipour re utility issue (.1); telephone conference with L. Freeman re same (.1).
12/10/18	Timothy Robert Bow	0.60	Telephone conference with PacifiCorp counsel re adequate assurance (.1); review and revise letter agreement re same (.5).
12/12/18	Timothy Robert Bow	1.50	Correspond with PacifiCorp re utility issue (.2); correspond with A&M re same (.2); review and analyze issues re same (.3); telephone conference with PacifiCorp counsel re same (.2); review and revise adequate assurance agreement (.6).
12/13/18	Timothy Robert Bow	0.20	Correspond with PacifiCorp counsel re adequate assurance letter.
Total		4.00	

KIRKLAND & ELLIS LLP

AND AFFILIATED PARTNERSHIPS

601 Lexington Avenue
New York, NY 10022

FEIN 36-1326630

February 4, 2019

Westmoreland Coal Company
9540 South Maroon Circle, Suite 300
Englewood, CO 80112

Attn: Michael Hutchinson

Invoice Number: 1050009413

Client Matter: 42917-54

In the Matter of [Westmoreland Group] Business Ops

For legal services rendered through December 31, 2018
(see attached Description of Legal Services for detail)

\$ 37,578.50

Total legal services rendered

\$ 37,578.50

Legal Services for the Period Ending December 31, 2018
 Westmoreland Coal Company
 [Westmoreland Group] Business Ops

Invoice Number: 1050009413
 Matter Number: 42917-54

Summary of Hours Billed

<u>Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Nicholas Adzima	0.60	575.00	345.00
Timothy Robert Bow	15.00	950.00	14,250.00
Neda Davanipour	1.60	675.00	1,080.00
Juliesa Edwards	0.90	770.00	693.00
Michael Fisherman	0.80	1,045.00	836.00
Chris Koenig	4.00	950.00	3,800.00
Gerardo Mijares-Shafai	0.20	875.00	175.00
Gregory F. Pesce	1.30	1,045.00	1,358.50
Kirk Porter	0.40	875.00	350.00
Michael Saretsky	5.90	950.00	5,605.00
Allyson Smith Weinhouse	11.80	770.00	9,086.00
TOTALS	42.50		\$ 37,578.50

Legal Services for the Period Ending December 31, 2018
 Westmoreland Coal Company
 [Westmoreland Group] Business Ops

Invoice Number: 1050009413
 Matter Number: 42917-54

Description of Legal Services

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
12/03/18	Timothy Robert Bow	1.60	Review and revise stipulation.
12/03/18	Neda Davanipour	0.80	Review revise stipulation (.5); correspond with T. Bow and G. Pesce re same (.3).
12/04/18	Timothy Robert Bow	1.70	Review and revise exclusivity motion (1.3); review and revise vendor agreement language (.4).
12/04/18	Juliesa Edwards	0.50	Correspond with Company re billing inquiries and wire information for lender agents.
12/04/18	Gerardo Mijares-Shafai	0.20	Correspond with counsel for Wilmington Savings Fund Society and Ankura re billing and payment (.1); correspond with Company re same (.1).
12/04/18	Gregory F. Pesce	0.60	Review and analyze issues re contract inquiry.
12/05/18	Timothy Robert Bow	2.20	Review and revise exclusivity motion (1.7); review and revise Nelson Brothers vendor agreement (.4); correspond with A&M re vendor agreements (.1).
12/05/18	Timothy Robert Bow	0.40	Correspond, conference with K&E team re stipulation.
12/05/18	Neda Davanipour	0.80	Review revise stipulation (.4); correspond with G. Pesce and T. Bow re same (.4).
12/06/18	Michael Fisherman	0.80	Attend to matters re officer resignation.
12/06/18	Gregory F. Pesce	0.70	Telephone conference with Company re litigation issues.
12/08/18	Timothy Robert Bow	0.30	Correspond with A&M, K&E team, counsel to Nelson Brothers re vendor agreement.
12/09/18	Timothy Robert Bow	0.30	Correspond with A&M, K&E team, counsel to Nelson Brothers re vendor agreement.
12/10/18	Timothy Robert Bow	1.00	Prepare for and attend telephone conference with Company re operational updates (.3); prepare for and attend update telephone conference with A&M (.4); review and analyze issues re same (.3).
12/10/18	Chris Koenig	0.30	Telephone conference with T. Bow and Company re outstanding operational issues.
12/11/18	Timothy Robert Bow	1.90	Review and revise exclusivity motion.

Legal Services for the Period Ending December 31, 2018
 Westmoreland Coal Company
 [Westmoreland Group] Business Ops

Invoice Number: 1050009413
 Matter Number: 42917-54

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
12/12/18	Timothy Robert Bow	1.30	Review and analyze vendor issue (.7); telephone conference with S. Hagreen re operational issues (.3); telephone conference re Kolle family trust (.3).
12/12/18	Chris Koenig	1.10	Telephone conference with K&E team re contract issue (.5); correspond with Company re same (.6).
12/12/18	Chris Koenig	0.50	Telephone conference with Company re insurance issues.
12/13/18	Juliesa Edwards	0.10	Review, analyze correspondence from Company re invoices and payment to administrative agents.
12/14/18	Timothy Robert Bow	1.20	Correspond, conference with A&M re royalty issue (.4); review and analyze background, documents re same (.8).
12/14/18	Allyson Smith Weinhouse	1.50	Correspond with T. Bow re coal lease/royalty payment issues (.2); telephone conference with A&M re same (.5); review, analyze issues re same (.8).
12/15/18	Timothy Robert Bow	0.30	Review and analyze exclusivity motion.
12/17/18	Allyson Smith Weinhouse	2.50	Correspond with T. Bow re coal lease/royalty payment issues (.2); research re same (2.3).
12/17/18	Allyson Smith Weinhouse	0.10	Correspond with vendor re adequate assurance request.
12/19/18	Timothy Robert Bow	0.20	Review and revise exclusivity motion for filing.
12/19/18	Juliesa Edwards	0.30	Correspond with Company re invoices.
12/20/18	Timothy Robert Bow	0.50	Telephone conference re arbitration (.3); telephone conference with A&M re Marietta issues (.2).
12/20/18	Allyson Smith Weinhouse	1.90	Telephone conference with T. Bow re royalty issues (.3); review, research re same (.7); telephone conference with T. Bow, A&M re same (.3); telephone conference with T. Bow, A&M re Otter Tail (.6).
12/22/18	Michael Saretsky	0.10	Telephone conference with J. Kidwell re federal Surface Mining Control and Reclamation Act research.
12/26/18	Michael Saretsky	5.30	Research re SMCRA-related case law (3.0); summarize same (2.3).

Legal Services for the Period Ending December 31, 2018
 Westmoreland Coal Company
 [Westmoreland Group] Business Ops

Invoice Number: 1050009413
 Matter Number: 42917-54

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
12/26/18	Allyson Smith Weinhouse	1.00	Telephone conference with opposing counsel re arbitration issue (.2); conference with T. Bow re same (.2); summarize issue re same (.6).
12/26/18	Allyson Smith Weinhouse	2.30	Draft and revise 9019 motion (2.1); correspond with T. Bow re same (.2).
12/27/18	Nicholas Adzima	0.60	Telephone conference with C. Koenig re coal sale agreement (.2); telephone conference with K&E team re same (.4).
12/27/18	Timothy Robert Bow	0.90	Prepare for and attend telephone conference with counsel to Otter Tail (.3); conference with A. Weinhouse re same (.2); correspond with Company, G. Pesce re Rogers agreement (.2); review and analyze issues re same (.2).
12/27/18	Kirk Porter	0.20	Correspond with K&E team re transition services agreement.
12/27/18	Michael Saretsky	0.30	Telephone conference with K&E team re SMCRA standing issues.
12/28/18	Timothy Robert Bow	1.20	Review and revise 9019 motion re Rogers agreement.
12/28/18	Chris Koenig	0.90	Telephone conference with Company, A&M, Centerview and G. Pesce re potential issues at mine.
12/28/18	Kirk Porter	0.20	Correspond with K&E team re severance plan amendment and transition agreement.
12/28/18	Allyson Smith Weinhouse	1.90	Review and revise 9019 motion per T. Bow's comments (1.7); correspond with T. Bow re same (.2).
12/30/18	Chris Koenig	1.20	Telephone conference with Company, K&E team, A&M, McKinsey, re potential issues at mine.
12/30/18	Michael Saretsky	0.10	Telephone conference with K&E team re SMCRA standing issue.
12/31/18	Michael Saretsky	0.10	Telephone conference with K&E team re SMCRA standing issue.
12/31/18	Allyson Smith Weinhouse	0.60	Summarize arbitration issue (.3); correspond with G. Pesce, T. Bow re same (.3).
Total		42.50	

KIRKLAND & ELLIS LLP

AND AFFILIATED PARTNERSHIPS

601 Lexington Avenue
New York, NY 10022

FEIN 36-1326630

February 4, 2019

Westmoreland Coal Company
9540 South Maroon Circle, Suite 300
Englewood, CO 80112

Attn: Michael Hutchinson

Invoice Number: 1050009412

Client Matter: 42917-55

In the Matter of [Westmoreland Group] Case Admin.

For legal services rendered through December 31, 2018
(see attached Description of Legal Services for detail)

\$ 32,378.50

Total legal services rendered

\$ 32,378.50

Legal Services for the Period Ending December 31, 2018
 Westmoreland Coal Company
 [Westmoreland Group] Case Admin.

Invoice Number: 1050009412
 Matter Number: 42917-55

Summary of Hours Billed

<u>Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Anthony Abate	8.40	310.00	2,604.00
Nicholas Adzima	1.30	575.00	747.50
Toni M. Anderson	2.50	360.00	900.00
Jamie Alan Aycock	0.40	1,015.00	406.00
Maya Ben Meir	5.00	575.00	2,875.00
Timothy Robert Bow	2.50	950.00	2,375.00
Juliesa Edwards	0.70	770.00	539.00
Michael Fisherman	0.70	1,045.00	731.50
Kelsee A. Foote	3.20	575.00	1,840.00
Julia R. Foster	2.60	250.00	650.00
Stephen E. Hessler, P.C.	2.50	1,480.00	3,700.00
Chris Koenig	0.90	950.00	855.00
Hannah Kupsky	0.10	230.00	23.00
Allison McDonald	0.70	950.00	665.00
Gerardo Mijares-Shafai	0.40	875.00	350.00
Carrie Therese Oppenheim	0.60	410.00	246.00
Antonio Soto Jr.	6.20	360.00	2,232.00
Dan Varn	3.00	250.00	750.00
Allyson Smith Weinhouse	5.60	770.00	4,312.00
Gabriela Eileen Zamfir	9.70	575.00	5,577.50
TOTALS	57.00		\$ 32,378.50

Legal Services for the Period Ending December 31, 2018
 Westmoreland Coal Company
 [Westmoreland Group] Case Admin.

Invoice Number: 1050009412
 Matter Number: 42917-55

Description of Legal Services

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
12/03/18	Anthony Abate	0.40	Prepare and distribute daily docket updates re recently filed pleadings.
12/03/18	Maya Ben Meir	0.80	Review, analyze updates re chapter 11 cases.
12/03/18	Chris Koenig	0.30	Review and provide comments to work in process.
12/03/18	Gabriela Eileen Zamfir	0.40	Revise work in process tracker.
12/04/18	Nicholas Adzima	0.50	Office conference with C. Koenig and T. Bow re work in progress (.1); review, analyze creditor voicemails (.4).
12/04/18	Maya Ben Meir	2.00	Review, analyze materials, updates and correspondence re chapter 11 cases.
12/04/18	Julia R. Foster	0.20	Attend and participate in work in process meeting with C. Koenig and T. Bow.
12/04/18	Gerardo Mijares-Shafai	0.10	Telephone conference with G. Pesce, C. Koenig, and T. Bow re works in process.
12/04/18	Gabriela Eileen Zamfir	0.10	Revise work in process tracker.
12/05/18	Anthony Abate	0.20	Prepare and distribute daily docket updates re recently filed pleadings.
12/05/18	Maya Ben Meir	0.50	Review, analyze general updates, materials, and correspondence re chapter 11 cases.
12/05/18	Antonio Soto Jr.	0.80	Review and revise K&E team account for external users (.3); draft K&E FTP distribution folder (.3); grant access for internal/external users to the K&E FTP distribution folder, per A. Abate (.2).
12/06/18	Anthony Abate	0.20	Prepare and distribute daily docket updates re recently filed pleadings.
12/06/18	Timothy Robert Bow	0.20	Telephone conference with G. Pesce re priority items.
12/06/18	Gabriela Eileen Zamfir	4.10	Review, revise work in process tracker (.2); review, revise deadline spreadsheet from Company (2.6); prepare summary re coal acts adversary proceeding (1.3).
12/07/18	Nicholas Adzima	0.10	Update voicemail chart.

Legal Services for the Period Ending December 31, 2018
 Westmoreland Coal Company
 [Westmoreland Group] Case Admin.

Invoice Number: 1050009412
 Matter Number: 42917-55

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
12/07/18	Antonio Soto Jr.	2.60	Download production volume from vendor Epiq's FTP site (.2); QC production volumes for data inconsistencies (1.9); telephone conference with case team re production QC results (.2); upload production volumes to K&E distribution folders (.2); setup and enable K&E FTP account for external user (.1).
12/08/18	Gabriela Eileen Zamfir	0.40	Correspond with G. Pesce re upcoming hearing (.2); update work in process tracker re same (.2).
12/09/18	Gabriela Eileen Zamfir	0.20	Review, revise work in process tracker.
12/10/18	Anthony Abate	1.00	Draft 12/19 hearing agenda (.8); prepare and distribute daily docket updates re recently filed pleadings (.2).
12/10/18	Anthony Abate	0.30	Upload document to dataroom.
12/10/18	Maya Ben Meir	0.70	Review, analyze general updates, materials, and correspondence re chapter 11 cases.
12/10/18	Gabriela Eileen Zamfir	0.40	Review, revise work in process tracker.
12/11/18	Anthony Abate	1.20	Prepare and distribute daily docket updates re recently filed pleadings (.4); attend WIP meeting with K&E team (.5); update dataroom (.3).
12/11/18	Nicholas Adzima	0.40	Participate in telephone conference with K&E team re status of chapter 11 and next steps.
12/11/18	Timothy Robert Bow	0.40	Office conference re work in process (.2) prepare for same (.2).
12/11/18	Gerardo Mijares-Shafai	0.30	Office conference with C. Koenig and T. Bow re works in process.
12/11/18	Dan Varn	1.70	Review, analyze letters to court filed on docket and update spreadsheet re information of senders.
12/11/18	Allyson Smith Weinhouse	0.40	Telephone conference with K&E team re case status, upcoming workstreams.
12/12/18	Anthony Abate	0.90	Review and revise 12/18 hearing agenda (.5); draft exhibit/witness list re same (.3); upload document to UMWA dataroom (.1).
12/12/18	Julia R. Foster	1.00	Prepare and draft NOA for J. Aycock (.4); prepare same for filing (.6).
12/12/18	Julia R. Foster	0.60	Prepare and shell settlement motion for A. Weinhouse.

Legal Services for the Period Ending December 31, 2018
 Westmoreland Coal Company
 [Westmoreland Group] Case Admin.

Invoice Number: 1050009412
 Matter Number: 42917-55

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
12/12/18	Carrie Therese Oppenheim	0.60	Review and revise December 18 hearing agenda (.3); exhibit list (.3).
12/12/18	Dan Varn	1.30	Review and update spreadsheet re letters written to the court (1.1); review and revise expense matters for attorney review (.2).
12/13/18	Allyson Smith Weinhouse	1.20	Revise witness and exhibit list, agenda for disclosure statement hearing (multiple) (.9); correspond with T. Bow, G. Pesce re same (.3).
12/14/18	Maya Ben Meir	1.00	Draft removal extension talking points re hearing.
12/14/18	Timothy Robert Bow	1.20	Prepare witness list and agenda for filing.
12/14/18	Allyson Smith Weinhouse	1.80	Revise witness and exhibit list, agenda for disclosure statement hearing (multiple) (1.2); correspond with T. Bow, G. Pesce re same (.4); coordinate filing of same (.2).
12/14/18	Gabriela Eileen Zamfir	0.20	Review and revise work in process tracker.
12/15/18	Antonio Soto Jr.	1.80	Download volume document production files (.2); quality control review and analysis re same (1.4); upload same to the production distribution folders (.2).
12/17/18	Anthony Abate	0.60	Update retiree letter tracker chart (.2); prepare and distribute daily docket updates re recently filed pleadings (.3); upload documents to dataroom (.1).
12/17/18	Juliesa Edwards	0.50	Correspond re invoice payments to lending agents with Company and K&E team.
12/17/18	Julia R. Foster	0.80	Prepare December 18, 2018 Hearing Materials.
12/17/18	Allyson Smith Weinhouse	1.90	Review, comment on talking points for removal extension motion (.3); review, comment on talking points for rejection motion (.4); revise hearing agenda (.8); correspond with C. Koenig, G. Pesce re same (.2); coordinate filing re same (.2).
12/17/18	Gabriela Eileen Zamfir	0.40	Review, revise work in process tracker.
12/18/18	Anthony Abate	0.80	Generate dataroom document access reports (.3); coordinate upload/removal of documents (.3); prepare and distribute daily docket updates re recently filed pleadings (.2).
12/18/18	Nicholas Adzima	0.30	Contact notice party who called Westmoreland restructuring voicemail (.2); update voicemail tracker (.1).

Legal Services for the Period Ending December 31, 2018
 Westmoreland Coal Company
 [Westmoreland Group] Case Admin.

Invoice Number: 1050009412
 Matter Number: 42917-55

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
12/18/18	Jamie Alan Aycock	0.40	Correspond with M. Holden re various production and document review-related issues.
12/18/18	Juliesa Edwards	0.20	Correspond with Ankura and Westmoreland re invoices.
12/18/18	Kelsee A. Foote	3.20	Review QC batches (1.5); coordinate with Epic team re third document production (.7); conference with M. Holden re work in process (.2); respond to document reviewers' questions (.8).
12/18/18	Stephen E. Hessler, P.C.	2.50	Conference and correspond with K&E team and Company re next steps.
12/19/18	Anthony Abate	1.60	Revise and upload documents to dataroom (1.2); prepare and distribute daily docket updates re recently filed pleadings (.4).
12/19/18	Timothy Robert Bow	0.70	Telephone conference with Company advisors re works in process.
12/19/18	Michael Fisherman	0.70	Review and revise 8-K for cleansing materials.
12/19/18	Allison McDonald	0.70	Attend weekly status call with A&M, Centerview, Kramer, and K&E teams.
12/20/18	Anthony Abate	0.30	Prepare and distribute daily docket updates re recently filed pleadings.
12/20/18	Hannah Kupsky	0.10	Pull pleadings re McKinsey filings.
12/20/18	Antonio Soto Jr.	1.00	Download production volume from vendor Epiq's FTP site (.2); review and analyze re production volume (.7); upload same to the production distribution folders (.1).
12/21/18	Anthony Abate	0.20	Prepare and distribute daily docket updates re recently filed pleadings.
12/25/18	Gabriela Eileen Zamfir	0.60	Review, revise work in process tracker.
12/26/18	Anthony Abate	0.20	Prepare and distribute daily docket updates re recently filed pleadings.
12/26/18	Chris Koenig	0.60	Review and revise chart of various work in progress.
12/26/18	Allyson Smith Weinhouse	0.30	Review, provide updates re works in process tracker.
12/27/18	Anthony Abate	0.20	Prepare and distribute daily docket updates re recently filed pleadings.
12/27/18	Gabriela Eileen Zamfir	1.40	Review, revise work in process tracker re team updates.

Legal Services for the Period Ending December 31, 2018
 Westmoreland Coal Company
 [Westmoreland Group] Case Admin.

Invoice Number: 1050009412
 Matter Number: 42917-55

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
12/28/18	Anthony Abate	0.30	Prepare and distribute daily docket updates re recently filed pleadings.
12/29/18	Gabriela Eileen Zamfir	0.10	Review, revise work in process tracker.
12/30/18	Gabriela Eileen Zamfir	0.80	Review and revise K&E invoices re confidentiality, privilege, and compliance with U.S. Trustee guidelines.
12/31/18	Toni M. Anderson	2.50	Download production volumes for quality check (1.2); review and revise for delivery to opposing parties (1.3).
12/31/18	Gabriela Eileen Zamfir	0.60	Review and revise K&E invoices re confidentiality, privilege, and compliance with U.S. Trustee guidelines.
Total		57.00	

KIRKLAND & ELLIS LLP

AND AFFILIATED PARTNERSHIPS

601 Lexington Avenue
New York, NY 10022

FEIN 36-1326630

February 4, 2019

Westmoreland Coal Company
9540 South Maroon Circle, Suite 300
Englewood, CO 80112

Attn: Michael Hutchinson

Invoice Number: 1050009411

Client Matter: 42917-56

In the Matter of [Westmoreland Group] Corp & Security

For legal services rendered through December 31, 2018
(see attached Description of Legal Services for detail)

\$ 46,142.00

Total legal services rendered

\$ 46,142.00

Legal Services for the Period Ending December 31, 2018
 Westmoreland Coal Company
 [Westmoreland Group] Corp & Security

Invoice Number: 1050009411
 Matter Number: 42917-56

Summary of Hours Billed

<u>Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Mary Kogut Brawley, P.C.	0.30	1,110.00	333.00
Michael Fisherman	13.50	1,045.00	14,107.50
Carla A.R. Hine	0.30	1,045.00	313.50
Mark Kam	15.70	875.00	13,737.50
Chris Koenig	0.60	950.00	570.00
Dilen Kumar	5.20	1,110.00	5,772.00
Caleb Lowery	4.20	770.00	3,234.00
Gerardo Mijares-Shafai	1.80	875.00	1,575.00
Carrie Therese Oppenheim	0.30	410.00	123.00
Gregory F. Pesce	1.70	1,045.00	1,776.50
Logan Weissler	8.00	575.00	4,600.00
TOTALS	51.60		\$ 46,142.00

Legal Services for the Period Ending December 31, 2018
 Westmoreland Coal Company
 [Westmoreland Group] Corp & Security

Invoice Number: 1050009411
 Matter Number: 42917-56

Description of Legal Services

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
12/04/18	Michael Fisherman	0.80	Review and revise presentation re deregistration.
12/04/18	Carla A.R. Hine	0.30	Correspond re potential applicability of HSR exemptions.
12/04/18	Mark Kam	0.10	Telephone conference re capital markets updates.
12/04/18	Gerardo Mijares-Shafai	0.70	Review and revise 10-K filing presentation.
12/06/18	Mark Kam	1.50	Research SEC disclosure rules re appointment of interim CFO after CFO resignation (.4); research SEC disclosure rules re principal financial officer resignation (.4); draft 8-K re CFO resignation (.7).
12/06/18	Gerardo Mijares-Shafai	0.40	Revise 10-K presentation.
12/07/18	Michael Fisherman	0.30	Review and revise 8-K re officer resignation.
12/07/18	Mark Kam	1.20	Revise 8-K re CFO resignation and appointment (.6); revise disclosure for reg s-K 404 and 401 (.4); review and revise Westmoreland senior note indenture documents for Creditors' Committee inquiries (.2).
12/07/18	Gregory F. Pesce	0.60	Review materials re SEC reporting matters.
12/10/18	Michael Fisherman	0.70	Review, revise filings re to employee resignations (.5); review, analyze deregistration materials and documents (.2).
12/11/18	Michael Fisherman	1.80	Review and revise 8-K re employee resignations.
12/11/18	Mark Kam	2.40	Telephone conference with K&E team (.3); telephone conference with M. Fisherman re deregistration of S-8s and S-3s (.3); review and revise 8-K re CFO resignation (1.2); research principal financial officer continuity question (.6).
12/12/18	Michael Fisherman	0.60	Review and revise Form 8-K.
12/12/18	Mark Kam	1.30	Review and revise 8-K (1.0); correspond with K&E team re same (.3).
12/12/18	Carrie Therese Oppenheim	0.30	Correspond with G. Pesce re mortgage recorded documents (.1); compile and index same to case files (.2).

Legal Services for the Period Ending December 31, 2018
 Westmoreland Coal Company
 [Westmoreland Group] Corp & Security

Invoice Number: 1050009411
 Matter Number: 42917-56

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
12/12/18	Logan Weissler	1.00	Office conference with M. Kam re deregistration of company Form S-3s and Form S-8s (.2); research re deregistration of multiple registration statements (.8).
12/13/18	Michael Fisherman	1.00	Review, analyze correspondence re deregistration (.3); review and revise draft 8-K for disclosure materials (.7).
12/13/18	Caleb Lowery	2.50	Draft, prepare 8-K re blowout under NDA and bankruptcy court approval of Disclosure Statement (1.7); telephone conference with K&E team re same (.3); correspond with Company and A&M team re same (.5).
12/16/18	Michael Fisherman	0.20	Review and revise Form 8-K for disclosure obligations.
12/16/18	Chris Koenig	0.60	Telephone conference re upcoming telephone conference with stakeholders.
12/17/18	Mark Kam	0.20	Telephone conference with L. Weissler re post effective amendments to terminate registration statements assignment.
12/17/18	Dilen Kumar	5.20	Telephone conference with R. Santa Ana and J. Preis re form of Oxford APA (1.0); review and revise same (2.3); telephone conference with C. Koenig, G. Pesce, R. Santa Ana, J. Preis and Squire Patton Boggs re Buckingham APA and Oxford transaction (1.0); telephone conference with R. Santa Ana re Oxford APA (.9).
12/17/18	Caleb Lowery	0.30	Prepare and coordinate filing of blow out 8-K.
12/17/18	Logan Weissler	3.00	Draft, review, and, revise Form S-8 and Form S-3 deregistration amendments.
12/18/18	Michael Fisherman	4.10	Review and revise 8-K (1.3); review and revise presentation presented to creditors (2.8).
12/18/18	Mark Kam	1.80	Review and revise S-3 post effective amendment for WLBA (1.2); research applicable rules and regulations relating to termination of registration statements and filer status (.6).
12/18/18	Mark Kam	1.30	Review and revise S-8 post effective amendment for WMLP.
12/18/18	Caleb Lowery	0.90	Review and revise 8-K re blow out materials (.7); coordinate filing of the same (.2).

Legal Services for the Period Ending December 31, 2018
 Westmoreland Coal Company
 [Westmoreland Group] Corp & Security

Invoice Number: 1050009411
 Matter Number: 42917-56

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
12/18/18	Logan Weissler	2.00	Draft signature pages for Form S-3 and Form S-8 deregistration amendments (.4); review and revise research re Rule 478 requirements (1.0); research accelerated filing issue (.6).
12/19/18	Mark Kam	1.60	Review and revise Westmoreland coal company S-8 post effective amendments.
12/19/18	Caleb Lowery	0.50	Finalize and coordinate filing of blow out 8-K.
12/19/18	Gerardo Mijares-Shafai	0.70	Correspond with surety counsel, Company COO, and Conflicts Committee counsel re scheduling conference re sale considerations (.7).
12/21/18	Gregory F. Pesce	1.10	Correspond with Company and advisors re disclosure of certain securities matters.
12/21/18	Logan Weissler	2.00	Review and revise Form S-3 and Form S-8 deregistration statements for MLP entity.
12/28/18	Mary Kogut Brawley, P.C.	0.30	Review and comment on waiver.
12/31/18	Michael Fisherman	4.00	Review and revise 8-K for additional disclosure materials.
12/31/18	Mark Kam	4.30	Review and analyze re 8-K (.3); correspond with K&E team re same (.3); draft blowout 8-K (1.1); draft cleansing deck (1.2); attend to filing matters (.5); review plan for edits to cleansing deck (.4); review and revise 8-K re same (.5).
Total		51.60	

KIRKLAND & ELLIS LLP

AND AFFILIATED PARTNERSHIPS

601 Lexington Avenue
New York, NY 10022

FEIN 36-1326630

February 4, 2019

Westmoreland Coal Company
9540 South Maroon Circle, Suite 300
Englewood, CO 80112

Attn: Michael Hutchinson

Invoice Number: 1050009410

Client Matter: 42917-57

In the Matter of [Westmoreland Group] Cred/Stakeholder

For legal services rendered through December 31, 2018
(see attached Description of Legal Services for detail)

\$ 93,615.50

Total legal services rendered

\$ 93,615.50

Legal Services for the Period Ending December 31, 2018
 Westmoreland Coal Company
 [Westmoreland Group] Cred/Stakeholder

Invoice Number: 1050009410
 Matter Number: 42917-57

Summary of Hours Billed

<u>Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Anthony Abate	0.30	310.00	93.00
Nicholas Adzima	5.10	575.00	2,932.50
Toni M. Anderson	0.70	360.00	252.00
Whitney L. Becker	0.80	1,015.00	812.00
Ryan Besaw	0.50	250.00	125.00
Timothy Robert Bow	4.90	950.00	4,655.00
Mary Kogut Brawley, P.C.	1.00	1,110.00	1,110.00
Megan Buenviaje	1.30	330.00	429.00
James Romain Dolphin III	0.70	770.00	539.00
Michael Fisherman	1.40	1,045.00	1,463.00
Kelsee A. Foote	6.20	575.00	3,565.00
Julia R. Foster	0.40	250.00	100.00
Stephen E. Hessler, P.C.	33.70	1,480.00	49,876.00
Mark Holden	1.00	885.00	885.00
Katie Kane	1.10	230.00	253.00
Jonathan E. Kidwell	1.00	1,130.00	1,130.00
Chris Koenig	13.70	950.00	13,015.00
Ashley M. Membrino	0.30	770.00	231.00
Gerardo Mijares-Shafai	1.00	875.00	875.00
Carrie Therese Oppenheim	0.40	410.00	164.00
Gregory F. Pesce	6.60	1,045.00	6,897.00
Antonio Soto Jr.	3.20	360.00	1,152.00
Roxanne A. Walton	1.50	875.00	1,312.50
Allyson Smith Weinhouse	1.60	770.00	1,232.00
Logan Weissler	0.70	575.00	402.50
Gabriela Eileen Zamfir	0.20	575.00	115.00
TOTALS	89.30		\$ 93,615.50

Legal Services for the Period Ending December 31, 2018
 Westmoreland Coal Company
 [Westmoreland Group] Cred/Stakeholder

Invoice Number: 1050009410
 Matter Number: 42917-57

Description of Legal Services

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
12/01/18	Mary Kogut Brawley, P.C.	1.00	Review, analyze intercreditor agreement and questions from G. Pesce re same (.8); correspond with G. Pesce re same (.2).
12/01/18	Mark Holden	1.00	Correspond and telephone conferences with team, vendor re status, next steps with document collection and review.
12/01/18	Gregory F. Pesce	2.40	Conferences with MoFo and Kramer re Creditors' Committee professionals.
12/02/18	Nicholas Adzima	0.40	Correspond with K&E team re creditor voicemails.
12/02/18	Gregory F. Pesce	2.10	Conferences with MoFo and Kramer re Creditors' Committee professionals.
12/03/18	Nicholas Adzima	1.40	Correspond with N. Davanipour re proof of claim (.2); correspond with Donlin Team re same (.1); telephone conference with notice parties re same (.8); revise creditor tracker (.3).
12/03/18	Whitney L. Becker	0.80	Participate in telephone conference with K&E team, counsel for Creditors' Committee re Creditors' Committee document request collection (.5); correspond with A. McDonald re Creditors' Committee document request objections and responses (.3).
12/03/18	Timothy Robert Bow	0.80	Attend advisor telephone conference with Company (.4); prepare for same (.4).
12/03/18	Stephen E. Hessler, P.C.	1.50	Conference and correspond with K&E team and Company re next steps in chapter 11 cases.
12/03/18	Chris Koenig	0.90	Telephone conference with Company, G. Pesce, Centerview and A&M teams re status of chapter 11 cases and next steps.
12/03/18	Gerardo Mijares-Shafai	0.30	Telephone conference with Company, K&E team and A&M re status of Creditors' Committee document and diligence requests.
12/04/18	Anthony Abate	0.30	Telephone conference with C. Koenig and T. Bow (.1); prepare and distribute daily docket updates re recently filed pleadings (.2).
12/04/18	Julia R. Foster	0.40	Review and update creditor voicemail log.

Legal Services for the Period Ending December 31, 2018
 Westmoreland Coal Company
 [Westmoreland Group] Cred/Stakeholder

Invoice Number: 1050009410
 Matter Number: 42917-57

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
12/04/18	Stephen E. Hessler, P.C.	2.00	Conference and correspond with K&E team and Company re next steps in chapter 11 cases.
12/05/18	Nicholas Adzima	0.90	Correspond with notice parties re proof of claim questions (.8); correspond with N. Davanipour re same (.1).
12/05/18	Timothy Robert Bow	0.90	Attend advisor telephone conference with Company (.5); prepare for same (.4).
12/05/18	Timothy Robert Bow	0.90	Prepare for and attend telephone conference with Kramer, FTI, A&M and Centerview teams re case management and strategy.
12/05/18	Gabriela Eileen Zamfir	0.20	Review, analyze case file re critical trade payment amounts.
12/06/18	Nicholas Adzima	0.80	Update voicemail tracker chart (.2); correspond with notice parties re filing proofs of claim (.6).
12/06/18	Timothy Robert Bow	0.70	Attend advisor telephone conference with Company (.4); prepare for same (.3).
12/06/18	Stephen E. Hessler, P.C.	2.80	Conference and correspond with K&E team and Company re next steps.
12/06/18	Chris Koenig	0.70	Weekly telephone conference with G. Pesce, Centerview, A&M and Company re status of chapter 11 cases and next steps.
12/07/18	Nicholas Adzima	0.60	Correspond with notice parties re filing proofs of claims (.3); correpsond with N. Davanipour re same (.2); correspond with G. Mijares-Shafai re same (.1).
12/07/18	James Romain Dolphin III	0.70	Correspond with K&E team and J. Kidwell re environmental matters.
12/07/18	Stephen E. Hessler, P.C.	2.80	Conference and correspond with K&E team and Company re next steps.
12/10/18	Timothy Robert Bow	0.50	Attend advisor telephone conference with Company (.3); prepare for same (.2).
12/10/18	Stephen E. Hessler, P.C.	2.00	Conference and correspond with K&E team and Company re next steps.
12/10/18	Chris Koenig	0.50	Telephone conference with Company re status of chapter 11 cases.
12/11/18	Stephen E. Hessler, P.C.	2.50	Conference and correspond with K&E team and Company re next steps.
12/11/18	Gregory F. Pesce	2.10	Conferences with Kramer and FTI re wind down, plan and disclosure statement.

Legal Services for the Period Ending December 31, 2018
 Westmoreland Coal Company
 [Westmoreland Group] Cred/Stakeholder

Invoice Number: 1050009410
 Matter Number: 42917-57

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
12/11/18	Allyson Smith Weinhouse	0.80	Conference with N. Adzima re research (.2); review, comment on same (.3); correspond with vendor re adequate assurance request (.3).
12/12/18	Katie Kane	1.10	Review, compile transcripts re M. McKane.
12/13/18	Timothy Robert Bow	0.70	Attend advisor telephone conference with Company (.4); prepare for same (.3).
12/13/18	Chris Koenig	1.00	Telephone conference with G. Pesce, A&M, Centerview, and the Company re status and next steps of chapter 11 cases.
12/14/18	Stephen E. Hessler, P.C.	2.50	Conference and correspond with K&E team and Company re next steps.
12/14/18	Carrie Therese Oppenheim	0.40	Search and distribute transcript precedent re Committee issues.
12/14/18	Roxanne A. Walton	1.50	Review, analyze underlying real property disclosures and mortgages in response to a due diligence and document production requests.
12/14/18	Allyson Smith Weinhouse	0.80	Telephone conference with M. Holden re Creditors' Committee discovery requests (.3); correspond with K&E team re same (.2); review and analyze file re same (.3).
12/16/18	Logan Weissler	0.70	Draft, review, and revise Form S-3 and Form S-8 deregistration amendments.
12/17/18	Michael Fisherman	1.40	Review and revise 8-K for cleansing materials.
12/17/18	Stephen E. Hessler, P.C.	2.50	Conference and correspond with K&E team and Company re next steps.
12/18/18	Gerardo Mijares-Shafai	0.20	Correspond with Creditors' Committee counsel and K&E team re informal production requests and diligence.
12/18/18	Antonio Soto Jr.	1.00	Set up and enable K&E FTP account for external users (.7); upload production volumes (.3).
12/19/18	Nicholas Adzima	0.80	Research land contract provided by Westmoreland re proof of claim (.6); correspond with K&E team re same (.2).
12/19/18	Timothy Robert Bow	0.40	Review and revise Cat stipulation.
12/19/18	Stephen E. Hessler, P.C.	2.50	Conference and correspond with K&E team and Company re next steps.
12/19/18	Gerardo Mijares-Shafai	0.30	Correspond with M. Holden re surety inquiries for document production.

Legal Services for the Period Ending December 31, 2018
 Westmoreland Coal Company
 [Westmoreland Group] Cred/Stakeholder

Invoice Number: 1050009410
 Matter Number: 42917-57

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
12/19/18	Antonio Soto Jr.	2.20	Download production volumes from vendor Epiq's FTP site (.4); review, analyze same (1.3); upload same to the production distribution folders (.2); setup and enable K&E FTP account for external users (.3).
12/20/18	Megan Buenviaje	0.40	Create Large File Transfer (FTP) account for J. Cottrell and G. Bulloch (.2); correspond with account login information for same (.2).
12/20/18	Stephen E. Hessler, P.C.	2.50	Conference and correspond with K&E team and Company re next steps.
12/20/18	Chris Koenig	0.60	Telephone conference with Company, G. Pesce, A&M, Centerview re status and next steps of chapter 11 cases (.6).
12/21/18	Kelsee A. Foote	6.20	Review and analyze documents produced by Kramer team (1.4); conference with M. Holden re same (.2); review and analyze WLB documents for privilege (.3); review Epiq quality control batches for privilege and apply redactions (2.8); correspond with document reviewers re questions re same (.8); conference with G. Mijares-Shafai re privilege issues (.2); correspond with Epic team re next document production (.5).
12/21/18	Stephen E. Hessler, P.C.	2.50	Conference and correspond with K&E team and Company re next steps.
12/21/18	Ashley M. Membrino	0.30	Review, analyze creditors committee requests.
12/21/18	Gerardo Mijares-Shafai	0.20	Correspond with K. Foote re document production inquiries (.1); review, analyze same (.1).
12/22/18	Megan Buenviaje	0.60	Review and analyze Westmoreland document production (.1); draft memorandum for case team re same (.5).
12/22/18	Jonathan E. Kidwell	1.00	Correspond with K&E team re liability for potential reclamation obligations (.7); manage research re same (.3).
12/24/18	Megan Buenviaje	0.30	Coordinate hard drive delivery of Westmoreland production to opposing counsel.
12/26/18	Toni M. Anderson	0.70	Download production volumes for quality check in-preparation for delivery to opposing parties.

Legal Services for the Period Ending December 31, 2018
 Westmoreland Coal Company
 [Westmoreland Group] Cred/Stakeholder

Invoice Number: 1050009410
 Matter Number: 42917-57

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
12/26/18	Stephen E. Hessler, P.C.	2.00	Conference and correspond with K&E team and Company re next steps.
12/26/18	Chris Koenig	1.00	Telephone conference with first lien advisors and Company restructuring advisors re status of chapter 11 cases and next steps.
12/26/18	Chris Koenig	1.20	Telephone conference with K&E teams, A&M and Centerview re deposition prep.
12/27/18	Stephen E. Hessler, P.C.	2.80	Conference and correspond with K&E team and Company re next steps.
12/28/18	Nicholas Adzima	0.20	Prepare for telephone conference with K&E team re contract negotiations.
12/28/18	Stephen E. Hessler, P.C.	2.30	Conference and correspond with K&E team and Company re next steps.
12/28/18	Chris Koenig	0.80	Correspond with G. Pesce, K&E team, A&M, Centerview re Creditors' Committee depositions.
12/29/18	Ryan Besaw	0.50	Draft template motion.
12/30/18	Chris Koenig	0.50	Telephone conference with G. Pesce and K&E team re potential Creditors' Committee issues.
12/31/18	Stephen E. Hessler, P.C.	0.50	Conference and correspond with K&E team and Company re next steps.
12/31/18	Chris Koenig	6.50	Telephone conference with K&E team, Centerview, A&M re preparation for depositions (.4); review and revise reply in support of guardian ad litem motion (2.1); research re same (3.1); correspond with G. Pesce and M. Slade re same (.9).
Total		89.30	

KIRKLAND & ELLIS LLP

AND AFFILIATED PARTNERSHIPS

601 Lexington Avenue
New York, NY 10022

FEIN 36-1326630

February 4, 2019

Westmoreland Coal Company
9540 South Maroon Circle, Suite 300
Englewood, CO 80112

Attn: Michael Hutchinson

Invoice Number: 1050009409

Client Matter: 42917-58

In the Matter of [Westmoreland Group] Employee / Legacy

For legal services rendered through December 31, 2018
(see attached Description of Legal Services for detail)

\$ 85,833.50

Total legal services rendered

\$ 85,833.50

Legal Services for the Period Ending December 31, 2018
 Westmoreland Coal Company
 [Westmoreland Group] Employee / Legacy

Invoice Number: 1050009409
 Matter Number: 42917-58

Summary of Hours Billed

<u>Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Anthony Abate	1.30	310.00	403.00
Nicholas Adzima	1.90	575.00	1,092.50
Jack N. Bernstein	6.00	1,255.00	7,530.00
Timothy Robert Bow	10.40	950.00	9,880.00
Neda Davanipour	11.70	675.00	7,897.50
Susan D. Golden	0.70	1,045.00	731.50
Chris Koenig	6.80	950.00	6,460.00
Allison McDonald	2.80	950.00	2,660.00
Bryan M. O'Keefe	0.80	980.00	784.00
Carrie Therese Oppenheim	0.50	410.00	205.00
Gregory F. Pesce	20.00	1,045.00	20,900.00
Anna G. Rotman, P.C.	1.20	1,235.00	1,482.00
Michael B. Slade	9.70	1,235.00	11,979.50
Allyson Smith Weinhouse	14.30	770.00	11,011.00
Gabriela Eileen Zamfir	4.90	575.00	2,817.50
TOTALS	93.00		\$ 85,833.50

Legal Services for the Period Ending December 31, 2018
 Westmoreland Coal Company
 [Westmoreland Group] Employee / Legacy

Invoice Number: 1050009409
 Matter Number: 42917-58

Description of Legal Services

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
12/03/18	Nicholas Adzima	0.70	Correspond with N. Davanipour re KERP declaration (.3); research re same (.4).
12/03/18	Jack N. Bernstein	2.00	Review compensation and benefits issues (1.0); correspond with Company and K&E team re same (.5); telephone conferences with Company and K&E team re same (.5).
12/03/18	Neda Davanipour	0.30	Correspond with A&M re KERP declaration and KERP motion (.1); revise same (.2).
12/03/18	Neda Davanipour	2.80	Review revise declaration of Willis Towers Watson in support of KERP motion (1.9); correspond with T. Bow and N. Adzima re same (.2); revise Willis Towers Watson presentation re same (.7).
12/03/18	Chris Koenig	1.50	Telephone conference with G. Pesce, K&E team, Kramer Levin, A&M, Centerview and McKinsey re potential labor issues (1); telephone conference with M. Slade, G. Pesce, W. Becker and A. McDonald re status and next steps of various labor issues (.5).
12/03/18	Allison McDonald	1.40	Telephone conference with K&E team, FTI team, Kramer team and McKinsey team re negotiations and dynamic re same (1.1); draft summary re same (.3).
12/04/18	Timothy Robert Bow	2.30	Review and revise KERP declarations.
12/05/18	Timothy Robert Bow	1.00	Telephone conference with WTW re KERP declaration (.3); review and analyze issues re same (.1); review and revise Campagna declaration (.6).
12/05/18	Neda Davanipour	1.20	Review and revise Campagna declaration ISO KERP motion (1.0); correspond with R. Campagna and K&E team re same (.2).
12/05/18	Neda Davanipour	1.30	Review, analyze revised Camagna declaration ISO of KERP motion per G. Pesce comments (.3); correspond with T. Bow and A&M re same (.2); revise same (.8).
12/05/18	Neda Davanipour	0.20	Telephone conference with Z. Georgeson and T. Bow from WTW re declaration ISO of KERP motion.

Legal Services for the Period Ending December 31, 2018
 Westmoreland Coal Company
 [Westmoreland Group] Employee / Legacy

Invoice Number: 1050009409
 Matter Number: 42917-58

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
12/05/18	Chris Koenig	0.60	Review and revise insert for potential 1113/1114 motion.
12/06/18	Gregory F. Pesce	1.70	Telephone conferences with Company and advisers re personnel issues and compensation matters (.6); review materials re same (1.1).
12/07/18	Chris Koenig	0.40	Telephone conference with S. Hessler, G. Pesce and K&E team re potential labor issues.
12/07/18	Gregory F. Pesce	0.70	Telephone conferences with Company and advisers re personnel issues and compensation matters.
12/07/18	Gregory F. Pesce	0.80	Telephone conferences with K&E team re next steps for union negotiations and strategy.
12/08/18	Neda Davanipour	1.80	Review and revise B. Campagna declaration and WTW declaration (1.4); correspond with T. Bow re same (.4).
12/09/18	Timothy Robert Bow	1.30	Review and revise KERP declaration.
12/10/18	Timothy Robert Bow	2.10	Review and revise KERP declarations (1.2); review and analyze KERP expert report (.7); correspond with K&E team re same (.2).
12/10/18	Susan D. Golden	0.30	Review and analyze KERP participant summary requested by UST (.2); correspond with G. Pesce re same (.1).
12/10/18	Bryan M. O'Keefe	0.80	Telephone conference with lenders re WARN Act and next steps re same.
12/10/18	Anna G. Rotman, P.C.	1.20	Review and analyze KERP declarations and expert reports (.9); provide comments to same (.3).
12/10/18	Allyson Smith Weinhouse	2.90	Review, revise declarations in support of KERP motion (1.4); telephone conference with T. Bow re same (.4); telephone conference with K&E team re compensation issues (.3); telephone conference with G. Pesce, C. Koenig re same (.1); correspond with A. Rotman, G. Pesce, T. Bow re KERP declarations (.2); revise re same (.3); correspond with Willis Towers Watson team re same (.2).
12/11/18	Anthony Abate	0.80	Compile letters re health-care, pension, and benefits (.6); create tracker chart re same (.2).
12/11/18	Timothy Robert Bow	1.80	Review and analyze issues re KERP (.7); review and analyze declarations re same (1.1).

Legal Services for the Period Ending December 31, 2018
 Westmoreland Coal Company
 [Westmoreland Group] Employee / Legacy

Invoice Number: 1050009409
 Matter Number: 42917-58

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
12/11/18	Michael B. Slade	1.90	Telephone conference with A. McDonald re labor issues (.4); telephone conference with other stakeholders issuers re same (1.1); correspond with K&E team re protective order (.4).
12/12/18	Gregory F. Pesce	1.10	Review and analyze labor issues (.4); telephone conference with G. Ossi re next steps (.7).
12/12/18	Michael B. Slade	2.40	Participate in Company advisors' telephone conference re labor matters (.4); review and analyze materials re Coal Act (1.3); review and analyze materials re 1113 (.7).
12/12/18	Allyson Smith Weinhouse	0.70	Review, revise declarations in support of KERP motion (.3); telephone conference with T. Bow re same (.4).
12/13/18	Jack N. Bernstein	2.00	Review and prepare comments to draft pension summary (1.0); correspond with K&E team re same (1.0).
12/13/18	Gregory F. Pesce	1.10	Review and analyze labor issues (.4); telephone conference with G. Ossi re next steps (.7).
12/13/18	Michael B. Slade	1.40	Telephone conference with K&E team re labor issues (.8); revise and revise same (.6).
12/14/18	Jack N. Bernstein	2.00	Review and analyze compensation and benefits issues (1.0); draft analysis re same (.5); telephone conferences with K&E team re same (.5).
12/14/18	Timothy Robert Bow	1.40	Review and analyze UMWA objection (1.1); telephone conference with Z. Georgeson re same (.3).
12/14/18	Gregory F. Pesce	1.10	Review and analyze labor issues (.4); telephone conference with G. Ossi re next steps (.7).
12/14/18	Allyson Smith Weinhouse	2.20	Conference with G. Pesce, T. Bow re UMWA KERP objection (.2); review, analyze objection re same (.5); review, research precedent re same (1.5).

Legal Services for the Period Ending December 31, 2018
 Westmoreland Coal Company
 [Westmoreland Group] Employee / Legacy

Invoice Number: 1050009409
 Matter Number: 42917-58

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
12/16/18	Neda Davanipour	4.10	Review various pleadings (objections, responses, stipulations) in precedent cases including FirstEnergy re union's objections to key employee retention programs (1.8); review KERP Motion, and Georgeson and Campagna declarations (1.0); prepare talking points re same (1.0); correspond with A. Weinhouse and G. Pesce re same (.3).
12/16/18	Allyson Smith Weinhouse	0.50	Correspond with N. Davanipour re KERP talking points (.1); review, revise same (.4).
12/17/18	Gregory F. Pesce	1.80	Prepare for hearing re KERP motion.
12/17/18	Allyson Smith Weinhouse	2.70	Correspond with A. Rotman, Z. Georgeson re KERP hearing preparation (.5); review, analyze, summarize UMWA KERP objection, responses (2.2).
12/17/18	Gabriela Eileen Zamfir	1.90	Review, revise, collective bargaining modification and assumption motion re current proposal.
12/18/18	Allison McDonald	0.20	Review and analyze correspondence re UMWA and IUOE and KERP objections (.1); draft letters re UMWA negotiations (.1).
12/18/18	Gabriela Eileen Zamfir	0.10	Correspond with C. Koenig re revisions to motion to amend and assume collective bargaining agreements.
12/19/18	Anthony Abate	0.50	Draft notice of modification of IUOE collective bargaining agreements (.2); update retiree letter tracker chart (.3).
12/19/18	Susan D. Golden	0.40	Telephone conference with G. Pesce re update on discovery call with S. Rhodes and Selendy team.
12/19/18	Chris Koenig	0.70	Telephone conference with G. Pesce, M. Slade, A. McDonald, A&M, and MLP advisors re potential labor issues.
12/19/18	Chris Koenig	1.50	Telephone conference with G. Pesce, M. Slade, Kramer Levin re potential WLB labor issues (.5); review and revise notice re IUOE labor vote (.4); correspond with G. Pesce and Venable re same (.2); review and revise notice re adversary proceeding status conference (.3); correspond with M. Slade re same (.1).

Legal Services for the Period Ending December 31, 2018
 Westmoreland Coal Company
 [Westmoreland Group] Employee / Legacy

Invoice Number: 1050009409
 Matter Number: 42917-58

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
12/19/18	Gregory F. Pesce	1.40	Telephone conferences with M. Slade, A. McDonald, A&M, and MLP advisors re labor milestones and related matters.
12/19/18	Allyson Smith Weinhouse	2.30	Draft, revise independent fiduciary motion (2.1); correspond with T. Bow re same (.2).
12/20/18	Chris Koenig	1.30	Review and revise motion to appoint a guardian ad litem for Coal Act retirees (.9); correspond with K&E team re same (.4).
12/20/18	Gregory F. Pesce	1.60	Telephone conference with stakeholders re labor milestone extension (.8); revise materials re same (.8).
12/20/18	Allyson Smith Weinhouse	3.00	Draft, revise independent fiduciary motion (1.9); correspond with T. Bow re same (.4); draft declaration re same (.7).
12/21/18	Timothy Robert Bow	0.50	Review and revise independent fiduciary motion re retiree committee.
12/21/18	Gregory F. Pesce	1.10	Review, analyze materials re employee communications on KERP rollout and related retention matters.
12/24/18	Gregory F. Pesce	1.20	Correspond with Kramer re next steps for retirees and other matters.
12/24/18	Michael B. Slade	2.20	Review and revise labor-related pleadings (1.8); correspond with K&E team re same (.4).
12/26/18	Chris Koenig	0.80	Review and revise guardian ad litem brief (.7); correspond with G. Pesce and M. Slade re same (.1).
12/26/18	Michael B. Slade	1.80	Telephone conference with Rotman re scheduling (.3); review and revise labor-related pleadings (1.5).
12/27/18	Allison McDonald	1.10	Review and analyze Walter Energy 11th circuit opinion.
12/27/18	Gregory F. Pesce	1.60	Prepare for retiree hearing, proposal to designated representative.
12/27/18	Gregory F. Pesce	0.60	Correspond with Kramer re retiree hearing.
12/28/18	Allison McDonald	0.10	Correspond with L. Martinez re draft affidavit.
12/29/18	Gregory F. Pesce	1.10	Conference with Kramer re retiree committee matters (.4); conferences with UCC advisers re investigation (.7).
12/30/18	Nicholas Adzima	1.20	Telephone conference with working group re Colstrip negotiations.

Legal Services for the Period Ending December 31, 2018
 Westmoreland Coal Company
 [Westmoreland Group] Employee / Legacy

Invoice Number: 1050009409
 Matter Number: 42917-58

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
12/30/18	Gregory F. Pesce	1.70	Review and revise retiree committee response.
12/30/18	Gabriela Eileen Zamfir	2.10	Revise coal act summary update re case developments (.4); revise same re C. Koenig comments (.6); revise re G. Pesce comments (1.1).
12/31/18	Carrie Therese Oppenheim	0.50	Compile and distribute precedent re 1114 representative appointment.
12/31/18	Gregory F. Pesce	1.40	Review and revise retiree committee response.
12/31/18	Gabriela Eileen Zamfir	0.80	Review, revise Coal Act summary re G. Pesce comments.
Total		93.00	

KIRKLAND & ELLIS LLP

AND AFFILIATED PARTNERSHIPS

601 Lexington Avenue
New York, NY 10022

FEIN 36-1326630

February 4, 2019

Westmoreland Coal Company
9540 South Maroon Circle, Suite 300
Englewood, CO 80112

Attn: Michael Hutchinson

Invoice Number: 1050009408

Client Matter: 42917-59

In the Matter of [Westmoreland Group] Hearings

For legal services rendered through December 31, 2018
(see attached Description of Legal Services for detail)

\$ 19,301.50

Total legal services rendered

\$ 19,301.50

Legal Services for the Period Ending December 31, 2018
Westmoreland Coal Company
[Westmoreland Group] Hearings

Invoice Number: 1050009408
Matter Number: 42917-59

Summary of Hours Billed

<u>Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Neda Davanipour	5.00	675.00	3,375.00
Julia R. Foster	4.40	250.00	1,100.00
Gerardo Mijares-Shafai	4.00	875.00	3,500.00
Gregory F. Pesce	4.20	1,045.00	4,389.00
Anna G. Rotman, P.C.	2.50	1,235.00	3,087.50
Allyson Smith Weinhouse	5.00	770.00	3,850.00
TOTALS	25.10		\$ 19,301.50

Legal Services for the Period Ending December 31, 2018
 Westmoreland Coal Company
 [Westmoreland Group] Hearings

Invoice Number: 1050009408
 Matter Number: 42917-59

Description of Legal Services

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
12/18/18	Neda Davanipour	5.00	Attend disclosure statement and KERP hearing and status conference re McKinsey.
12/18/18	Julia R. Foster	4.40	Attend December 18, 2018 hearing.
12/18/18	Gerardo Mijares-Shafai	4.00	Attend disclosure statement hearing.
12/18/18	Gregory F. Pesce	4.20	Attend hearing in Houston, Texas.
12/18/18	Anna G. Rotman, P.C.	2.50	Participate in KERP and disclosure statement hearing.
12/18/18	Allyson Smith Weinhouse	5.00	Attend disclosure statement hearing.
Total		25.10	

KIRKLAND & ELLIS LLP

AND AFFILIATED PARTNERSHIPS

601 Lexington Avenue
New York, NY 10022

FEIN 36-1326630

February 4, 2019

Westmoreland Coal Company
9540 South Maroon Circle, Suite 300
Englewood, CO 80112

Attn: Michael Hutchinson

Invoice Number: 1050009407

Client Matter: 42917-60

In the Matter of [Westmoreland Group] Non-Working Travel

For legal services rendered through December 31, 2018
(see attached Description of Legal Services for detail)

\$ 23,189.00

Total legal services rendered

\$ 23,189.00

Legal Services for the Period Ending December 31, 2018
 Westmoreland Coal Company
 [Westmoreland Group] Non-Working Travel

Invoice Number: 1050009407
 Matter Number: 42917-60

Summary of Hours Billed

<u>Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Maya Ben Meir	5.50	575.00	3,162.50
Timothy Robert Bow	4.00	950.00	3,800.00
Neda Davanipour	7.20	675.00	4,860.00
Julia R. Foster	2.50	250.00	625.00
Chris Koenig	3.50	950.00	3,325.00
Gerardo Mijares-Shafai	3.90	875.00	3,412.50
Allyson Smith Weinhouse	5.20	770.00	4,004.00
TOTALS	31.80		\$ 23,189.00

Legal Services for the Period Ending December 31, 2018
 Westmoreland Coal Company
 [Westmoreland Group] Non-Working Travel

Invoice Number: 1050009407
 Matter Number: 42917-60

Description of Legal Services

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
12/16/18	Neda Davanipour	3.60	Travel from New York, NY to Houston, TX to prepare and attend disclosure statement and KERP hearing.
12/16/18	Chris Koenig	1.70	Travel from Chicago, IL to Houston, TX (billed at half time).
12/16/18	Gerardo Mijares-Shafai	2.20	Travel from Chicago, IL to Houston, TX for disclosure statement hearing (billed at half time).
12/16/18	Allyson Smith Weinhouse	2.50	Travel from New York, NY to Houston, TX for disclosure statement hearing (billed at half time).
12/17/18	Maya Ben Meir	2.00	Travel from New York, NY to Houston, TX (billed at half time).
12/17/18	Timothy Robert Bow	2.10	Travel from Chicago, IL to Houston, TX for disclosure statement hearing.
12/18/18	Timothy Robert Bow	1.90	Travel from Houston, TX to Miami, FL re disclosure statement hearing.
12/18/18	Julia R. Foster	2.50	Travel from Houston, TX to Chicago, IL (billed at half time).
12/18/18	Chris Koenig	1.80	Travel from Houston, TX to Chicago, IL re hearing (billed at half time).
12/18/18	Gerardo Mijares-Shafai	1.70	Travel from Houston, TX to Chicago, IL after disclosure statement hearing (billed at half time).
12/19/18	Maya Ben Meir	3.50	Travel from Houston, TX to New York, NY (billed at half time).
12/19/18	Neda Davanipour	3.60	Travel from Houston, TX to New York, NY re disclosure statement hearing.
12/19/18	Allyson Smith Weinhouse	2.70	Travel from Houston, TX to New York, NY (billed at half time).
Total		31.80	

KIRKLAND & ELLIS LLP

AND AFFILIATED PARTNERSHIPS

601 Lexington Avenue
New York, NY 10022

FEIN 36-1326630

February 4, 2019

Westmoreland Coal Company
9540 South Maroon Circle, Suite 300
Englewood, CO 80112

Attn: Michael Hutchinson

Invoice Number: 1050009406

Client Matter: 42917-61

In the Matter of [Westmoreland Group] Retention Fee/K&E

For legal services rendered through December 31, 2018
(see attached Description of Legal Services for detail)

\$ 46,480.50

Total legal services rendered

\$ 46,480.50

Legal Services for the Period Ending December 31, 2018
 Westmoreland Coal Company
 [Westmoreland Group] Retention Fee/K&E

Invoice Number: 1050009406
 Matter Number: 42917-61

Summary of Hours Billed

<u>Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Anthony Abate	2.50	310.00	775.00
Nicholas Adzima	5.70	575.00	3,277.50
Maya Ben Meir	25.00	575.00	14,375.00
Timothy Robert Bow	1.20	950.00	1,140.00
Michael Y. Chan	41.00	220.00	9,020.00
Neda Davanipour	1.30	675.00	877.50
Chris Koenig	3.50	950.00	3,325.00
Hannah Kupsky	1.10	230.00	253.00
Gerardo Mijares-Shafai	3.90	875.00	3,412.50
Robert Orren	3.60	380.00	1,368.00
Gregory F. Pesce	0.50	1,045.00	522.50
Allyson Smith Weinhouse	8.10	770.00	6,237.00
Gabriela Eileen Zamfir	3.30	575.00	1,897.50
TOTALS	100.70		\$ 46,480.50

Legal Services for the Period Ending December 31, 2018
 Westmoreland Coal Company
 [Westmoreland Group] Retention Fee/K&E

Invoice Number: 1050009406
 Matter Number: 42917-61

Description of Legal Services

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
12/04/18	Nicholas Adzima	0.50	Prepare and organize parties for conflicts searching for creditors/entities re retention.
12/07/18	Michael Y. Chan	0.50	Prepare and organize parties for conflicts searching for creditors/entities re K&E retention.
12/08/18	Michael Y. Chan	1.00	Conduct organization and preparation of parties for conflicts searching for creditors/entities re K&E retention.
12/08/18	Gerardo Mijares-Shafai	0.10	Correspond with M. Chan re conflicts searches.
12/10/18	Anthony Abate	1.80	Prepare and revise first monthly fee statement.
12/11/18	Anthony Abate	0.20	Review and revise monthly fee statement.
12/11/18	Michael Y. Chan	1.50	Analyze disclosure of creditors/entities re K&E retention (1.0); organization and review of supplemental disclosures re creditors/entities re K&E retention (.5).
12/12/18	Anthony Abate	0.50	Review and revise October monthly fee statement.
12/12/18	Nicholas Adzima	1.40	Review and revise K&E invoices re confidentiality, privilege, and compliance with U.S. Trustee guidelines (1.3); correspond with T. Bow re same (.1).
12/12/18	Maya Ben Meir	1.00	Review and revise K&E invoices re confidentiality, privilege, and compliance with U.S. Trustee guidelines.
12/12/18	Michael Y. Chan	3.50	Analyze disclosure of creditors/entities re K&E retention (2.1); organization and review of disclosures re creditors/entities re K&E retention (1.4).
12/12/18	Allyson Smith Weinhouse	0.80	Review, analyze K&E invoices to ensure compliance with U.S. Trustee guidelines, privilege, and confidentiality.
12/12/18	Gabriela Eileen Zamfir	2.30	Review, revise K&E invoices re confidentiality, privilege, and compliance with U.S. Trustee guidelines.

Legal Services for the Period Ending December 31, 2018
 Westmoreland Coal Company
 [Westmoreland Group] Retention Fee/K&E

Invoice Number: 1050009406
 Matter Number: 42917-61

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
12/13/18	Timothy Robert Bow	1.20	Review and revise fee statement to ensure compliance with U.S. Trustee guidelines (1.1); telephone conference with M. Ochts re same (.1).
12/13/18	Michael Y. Chan	4.50	Review and revise disclosures re creditors/entities re K&E retention (2.4); analysis for disclosure of creditors/entities re K&E retention (2.1).
12/13/18	Michael Y. Chan	2.50	Analyze for disclosure of creditors/entities re K&E retention (1.2); analyze update for supplemental disclosure of creditors/entities (.7); analyze and review of disclosures re creditors/entities (.6).
12/13/18	Gerardo Mijares-Shafai	0.20	Correspond with M. Ben-Meir re deadline to file K&E fee application (.1); review, analyze interim compensation order re same (.1).
12/13/18	Allyson Smith Weinhouse	0.90	Correspond with T. Bow re interim compensation issues (.1); research precedent re same (.8).
12/13/18	Allyson Smith Weinhouse	1.40	Review, analyze K&E invoices to ensure compliance with U.S. Trustee guidelines, privilege, and confidentiality.
12/14/18	Maya Ben Meir	1.00	Review and revise K&E invoices re confidentiality, privilege, and compliance with U.S. Trustee guidelines.
12/14/18	Michael Y. Chan	6.50	Conduct analysis update for supplemental disclosure of creditors/entities.
12/14/18	Hannah Kupsky	1.10	Prepare and revise first supplemental declaration re K&E retention.
12/14/18	Allyson Smith Weinhouse	2.20	Review, analyze K&E invoices to ensure compliance with U.S. Trustee guidelines, privilege, and confidentiality.
12/15/18	Nicholas Adzima	2.40	Review and revise K&E invoices re confidentiality, privilege, and compliance with U.S. Trustee guidelines.
12/15/18	Maya Ben Meir	0.50	Review and revise K&E invoices re confidentiality, privilege, and compliance with U.S. Trustee guidelines.
12/15/18	Michael Y. Chan	2.50	Analyze update for supplemental disclosure of creditors/entities re K&E retention (1.4); organization and review of supplemental disclosures re creditors/entities re K&E retention (1.1).

Legal Services for the Period Ending December 31, 2018
 Westmoreland Coal Company
 [Westmoreland Group] Retention Fee/K&E

Invoice Number: 1050009406
 Matter Number: 42917-61

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
12/15/18	Chris Koenig	1.90	Review and revise November invoices to ensure confidentiality, privilege, and compliance with U.S. Trustee guidelines.
12/16/18	Nicholas Adzima	0.30	Review and revise K&E invoices re confidentiality, privilege, and compliance with U.S. Trustee guidelines.
12/16/18	Maya Ben Meir	1.00	Review and revise K&E invoices re confidentiality, privilege, and compliance with U.S. Trustee guidelines.
12/16/18	Michael Y. Chan	3.50	Analyze update for supplemental disclosure of creditors/entities re K&E retention.
12/16/18	Gerardo Mijares-Shafai	0.90	Review, revise November invoice re confidentiality, privilege, and compliance with with U.S. Trustee guidelines and local rules.
12/16/18	Gabriela Eileen Zamfir	1.00	Review, revise K&E invoices re privilege, confidentiality, and compliance with U.S. Trustee guidelines.
12/17/18	Maya Ben Meir	4.50	Review and revise K&E invoices re confidentiality, privilege, and compliance with U.S. Trustee guidelines (4.0); office conference with G. Mijares-Shafai re same (.5).
12/17/18	Michael Y. Chan	7.00	Analyze update for supplemental disclosure of creditors/entities re K&E retention (4.2); analyze and review of supplemental disclosures re creditors/entities re K&E retention (2.8).
12/17/18	Michael Y. Chan	4.00	Analyze update for supplemental disclosure of creditors/entities (2.2); analyze organization and review of supplemental disclosures re creditors/entities (1.8).
12/17/18	Neda Davanipour	1.30	Review and revise invoices to ensure compliance with the U.S. Trustee guidelines.
12/17/18	Gerardo Mijares-Shafai	2.00	Review, revise November invoice re confidentiality, privilege, and compliance with U.S. Trustee guidelines and local rules.
12/18/18	Maya Ben Meir	2.50	Review and revise K&E invoices re confidentiality, privilege, and compliance with U.S. Trustee guidelines (1.5); review, analyze conflict reports (1.0).
12/18/18	Michael Y. Chan	1.00	Draft schedule 1 for declaration re K&E retention.

Legal Services for the Period Ending December 31, 2018
 Westmoreland Coal Company
 [Westmoreland Group] Retention Fee/K&E

Invoice Number: 1050009406
 Matter Number: 42917-61

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
12/19/18	Maya Ben Meir	2.50	Review, analyze conflict reports.
12/19/18	Michael Y. Chan	2.00	Draft schedules 1, 2, & 3 for supplemental declaration re K&E retention.
12/19/18	Gerardo Mijares-Shafai	0.30	Correspond with M. Chan and M. Ben-Meir re conflicts and supplemental declaration schedule.
12/20/18	Maya Ben Meir	4.20	Review, analyze conflict reports (4.0); correspond with G. Mijares-Shafai re same (.2).
12/20/18	Michael Y. Chan	0.50	Review and organize conflicts email replies re K&E retention.
12/20/18	Gerardo Mijares-Shafai	0.40	Correspond with M. Ben-Meir re conflicts review (.2); review and analyze conflicts entries (.2).
12/21/18	Maya Ben Meir	2.80	Review, analyze conflict reports.
12/21/18	Michael Y. Chan	0.50	Review conflicts email replies re K&E retention.
12/23/18	Gregory F. Pesce	0.50	Review and revise October 2018 fee statement for compliance with the U.S. Trustee Guidelines and other applicable regulations.
12/27/18	Maya Ben Meir	5.00	Review and revise K&E invoices re confidentiality, privilege, and compliance with U.S. Trustee guidelines.
12/27/18	Robert Orren	3.40	Prepare K&E October fee statement (3.0); correspond with K&E and JW working groups re same (.4).
12/27/18	Allyson Smith Weinhouse	2.80	Review and revise November invoice re privilege and confidentiality requirements.
12/28/18	Nicholas Adzima	1.10	Review and revise K&E invoices re confidentiality, privilege, and compliance with U.S. Trustee guidelines.
12/28/18	Chris Koenig	1.60	Review and revise November fee statement to ensure compliance with U.S. Trustee guidelines.
12/28/18	Robert Orren	0.20	Distribute filed K&E fee statement to K&E team.
Total		100.70	

KIRKLAND & ELLIS LLP

AND AFFILIATED PARTNERSHIPS

601 Lexington Avenue
New York, NY 10022

FEIN 36-1326630

February 4, 2019

Westmoreland Coal Company
9540 South Maroon Circle, Suite 300
Englewood, CO 80112

Attn: Michael Hutchinson

Invoice Number: 1050009405

Client Matter: 42917-62

In the Matter of [Westmoreland Group] Retention Non-K&E

For legal services rendered through December 31, 2018
(see attached Description of Legal Services for detail)

\$ 20,981.00

Total legal services rendered

\$ 20,981.00

Legal Services for the Period Ending December 31, 2018
 Westmoreland Coal Company
 [Westmoreland Group] Retention Non-K&E

Invoice Number: 1050009405
 Matter Number: 42917-62

Summary of Hours Billed

<u>Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Nicholas Adzima	7.20	575.00	4,140.00
Maya Ben Meir	1.00	575.00	575.00
Timothy Robert Bow	2.80	950.00	2,660.00
Neda Davanipour	1.40	675.00	945.00
Susan D. Golden	4.70	1,045.00	4,911.50
Chris Koenig	0.40	950.00	380.00
Library Business Research	0.10	345.00	34.50
Gerardo Mijares-Shafai	1.80	875.00	1,575.00
Robert Orren	0.50	380.00	190.00
Gregory F. Pesce	2.50	1,045.00	2,612.50
Anna G. Rotman, P.C.	0.20	1,235.00	247.00
Allyson Smith Weinhouse	2.40	770.00	1,848.00
David James Wilson	1.50	575.00	862.50
TOTALS	26.50		\$ 20,981.00

Legal Services for the Period Ending December 31, 2018
 Westmoreland Coal Company
 [Westmoreland Group] Retention Non-K&E

Invoice Number: 1050009405
 Matter Number: 42917-62

Description of Legal Services

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
12/03/18	Chris Koenig	0.40	Telephone conference with MoFo, S. Hessler, G. Pesce, and J. Stein re Committee retention applications.
12/03/18	Gerardo Mijares-Shafai	0.30	Correspond with T. Bow and R. Esposito re materials for Baker retention application (.2); telephone conference with Deloitte counsel re OCP declaration (.1).
12/03/18	Gregory F. Pesce	1.40	Telephone conference with Creditors' Committee re Jeffries retention (.6); telephone conference with Kramer re same (.8).
12/03/18	Gregory F. Pesce	1.10	Conference with McKinsey and Kramer re operational issues and negotiations with counter party.
12/04/18	Neda Davanipour	0.40	Review and revise venable retention order (.1); correspond with JW and K&E team re same (.1); correspond with K&E team, Schulte and Kramer re EY revised retention order (.2).
12/04/18	Neda Davanipour	0.80	Review and revise Hutchinson declaration (.4); correspond with A&M team, G. Pesce, and T. Bow re same (.4).
12/04/18	Gerardo Mijares-Shafai	0.60	Telephone conference with McKinsey re supplemental declaration filing date and schedules (.3); correspond with K&E billing team re conflicts checks re same (.1); telephone conference with N. Adzima re supplemental declaration (.2).
12/05/18	Nicholas Adzima	0.40	Prepare filing version of OCP declaration (.3); correspond with T. Bow re same (.1).
12/05/18	Neda Davanipour	0.20	Correspond with SRZ, Kramer, and E&Y re revised EY retention order.
12/05/18	Susan D. Golden	0.40	Review and sign off on revised final EY and PwC retention orders.
12/05/18	Robert Orren	0.50	Draft notice of adjournment of hearing on McKinsey retention application.
12/06/18	Nicholas Adzima	0.20	Prepare OCP Declarations for filing.
12/06/18	Timothy Robert Bow	0.70	Correspond with G. Pesce re OCP declaration (.2); review and revise same (.5).

Legal Services for the Period Ending December 31, 2018
 Westmoreland Coal Company
 [Westmoreland Group] Retention Non-K&E

Invoice Number: 1050009405
 Matter Number: 42917-62

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
12/06/18	Susan D. Golden	1.10	Review and analyze Deloitte retention application (.8); correspond with G. Pesce and T. Bow with comments to same (.3).
12/07/18	Timothy Robert Bow	0.60	Review and revise OCP declarations.
12/07/18	Susan D. Golden	0.20	Telephone conference with T. Bow re Deloitte retention.
12/10/18	Timothy Robert Bow	0.50	Telephone conference with Deloitte counsel re OCP declaration (.2); correspond with K&E team re same (.2); review and analyze precedent re same (.1).
12/10/18	Susan D. Golden	1.60	Correspond with M. Rothschild of Deloitte and T. Bow re Deloitte OCP application (.3); review, analyze other Deloitte OCP applications filed and approved in SDTX (.3); telephone conference with K. Manoukian, D. Tobin of Houlihan, and A. Clark-Smith of PwC re Schulte's comments to PwC retention application (1.0).
12/10/18	Library Business Research	0.10	Retrieve article from Crains Detroit Business.
12/10/18	Allyson Smith Weinhouse	1.40	Review, revise, prepare filing versions of declarations of disinterestedness (.9); correspond with T. Bow re same (.2); correspond with G. Pesce, S. Golden re same (.2); coordinate filing of same (.1).
12/11/18	Allyson Smith Weinhouse	0.70	Review, revise, prepare filing versions of declarations of disinterestedness (.3); correspond with T. Bow re same (.2); correspond with G. Pesce re same (.1); coordinate filing of same (.1).
12/12/18	Nicholas Adzima	6.60	Research case precedent for reply to McKinsey application objection (2.9); correspond with S. Golden re same (.1); draft email memorandum (.4); draft McKinsey timeline (2.9); correspond with G. Pesce re same (.1); correspond with K&E team re same (.2).
12/12/18	Timothy Robert Bow	0.60	Correspond with B. Knight re OCP issue (.1); review and analyze same (.2); follow up with G. Pesce re same (.2); telephone conference with B. Knight re same (.1).
12/13/18	Maya Ben Meir	1.00	Research re deadline for filing interim fee application.
12/14/18	Anna G. Rotman, P.C.	0.20	Review, analyze discovery re McKinsey.

Legal Services for the Period Ending December 31, 2018
 Westmoreland Coal Company
 [Westmoreland Group] Retention Non-K&E

Invoice Number: 1050009405
 Matter Number: 42917-62

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
12/14/18	Allyson Smith Weinhouse	0.30	Correspond with Jackson Kelly re OCP declaration (.1); review, analyze re same (.1); coordinate filing re same (.1).
12/17/18	Susan D. Golden	0.20	Review, analyze additional comments from L. Kweskin to PwC re retention order.
12/17/18	Gerardo Mijares-Shafai	0.20	Telephone conference with McKinsey team re supplemental declaration precedent re retention applications.
12/18/18	David James Wilson	1.50	Draft Company's disclosure schedules.
12/20/18	Susan D. Golden	1.00	Telephone conference with A. Sexton, K. Manoukian, A. Clark re tax work in PwC engagement (.8); correspond with G. Pesce re same (.2).
12/21/18	Susan D. Golden	0.20	Correspond with A. Sexton, G. Pesce and H. Lennox re PwC retention issue.
12/21/18	Gerardo Mijares-Shafai	0.70	Review and revise supplemental A&M declaration (.3); correspond with G. Pesce, A&M team and local counsel re filing of same (.4).
12/26/18	Timothy Robert Bow	0.40	Review and analyze A&M fee statement (.3); correspond with K&E team re same (.1).
Total		26.50	

KIRKLAND & ELLIS LLP

AND AFFILIATED PARTNERSHIPS

601 Lexington Avenue
New York, NY 10022

FEIN 36-1326630

February 4, 2019

Westmoreland Coal Company
9540 South Maroon Circle, Suite 300
Englewood, CO 80112

Attn: Michael Hutchinson

Invoice Number: 1050009403

Client Matter: 42917-64

In the Matter of [Westmoreland Group] US Trustee Issue

For legal services rendered through December 31, 2018
(see attached Description of Legal Services for detail)

\$ 380.00

Total legal services rendered

\$ 380.00

Legal Services for the Period Ending December 31, 2018
Westmoreland Coal Company
[Westmoreland Group] US Trustee Issue

Invoice Number: 1050009403
Matter Number: 42917-64

Summary of Hours Billed

<u>Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Timothy Robert Bow	0.40	950.00	380.00
TOTALS	0.40		\$ 380.00

Legal Services for the Period Ending December 31, 2018
Westmoreland Coal Company
[Westmoreland Group] US Trustee Issue

Invoice Number: 1050009403
Matter Number: 42917-64

Description of Legal Services

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
12/31/18	Timothy Robert Bow	0.40	Review and analyze MOR (.3); prepare same for filing (.1).
Total		0.40	

KIRKLAND & ELLIS LLP

AND AFFILIATED PARTNERSHIPS

601 Lexington Avenue
New York, NY 10022

FEIN 36-1326630

February 4, 2019

Westmoreland Coal Company
9540 South Maroon Circle, Suite 300
Englewood, CO 80112

Attn: Michael Hutchinson

Invoice Number: 1050009400

Client Matter: 42917-67

In the Matter of [Westmoreland Group] Insurance

For legal services rendered through December 31, 2018
(see attached Description of Legal Services for detail)

\$ 570.00

Total legal services rendered

\$ 570.00

Legal Services for the Period Ending December 31, 2018
 Westmoreland Coal Company
 [Westmoreland Group] Insurance

Invoice Number: 1050009400
 Matter Number: 42917-67

Summary of Hours Billed

<u>Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Timothy Robert Bow	0.60	950.00	570.00
TOTALS	0.60		\$ 570.00

Legal Services for the Period Ending December 31, 2018
Westmoreland Coal Company
[Westmoreland Group] Insurance

Invoice Number: 1050009400
Matter Number: 42917-67

Description of Legal Services

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
12/28/18	Timothy Robert Bow	0.60	Telephone conference with S. Hagreen re surety issues (.2); correspond, and telephone conference with A&M re same (.2); review and analyze issues re same (.2).
Total		0.60	

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AND AFFILIATED PARTNERSHIPS

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FEIN 36-1326630

February 4, 2019

Westmoreland Coal Company
9540 South Maroon Circle, Suite 300
Englewood, CO 80112

Attn: Michael Hutchinson

Invoice Number: 1050009399

Client Matter: 42917-69

In the Matter of [Westmoreland Group] Claims & Obejctions

For legal services rendered through December 31, 2018
(see attached Description of Legal Services for detail)

\$ 30,278.50

Total legal services rendered

\$ 30,278.50

Legal Services for the Period Ending December 31, 2018
Westmoreland Coal Company
[Westmoreland Group] Claims & Obejctions

Invoice Number: 1050009399
Matter Number: 42917-69

Summary of Hours Billed

<u>Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Nicholas Adzima	12.80	575.00	7,360.00
Timothy Robert Bow	1.00	950.00	950.00
Jonathan G.C. Fombonne	16.70	885.00	14,779.50
Jonathan E. Kidwell	3.50	1,130.00	3,955.00
Allyson Smith Weinhouse	4.20	770.00	3,234.00
TOTALS	38.20		\$ 30,278.50

Legal Services for the Period Ending December 31, 2018
 Westmoreland Coal Company
 [Westmoreland Group] Claims & Obejctions

Invoice Number: 1050009399
 Matter Number: 42917-69

Description of Legal Services

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
12/08/18	Nicholas Adzima	0.20	Correspond with N. Davanipour re objection research.
12/11/18	Nicholas Adzima	1.10	Correspond with proof of claim callers (.7); research proof of claim procedures (.1); update tracker re same (.3).
12/12/18	Timothy Robert Bow	1.00	Correspond with K&E team re funded debt claims (.3); correspond, telephone conference with A&M re same (.2); review and analyze research re same (.5).
12/12/18	Allyson Smith Weinhouse	4.20	Research re claims/prepetition interest issue (3.7); summarize same (.4); correspond with T. Bow re same (.1).
12/13/18	Nicholas Adzima	3.00	Research proof of claim filed by Texas land owner (.9); correspond with N. Davanipour re same (.2); correspond with A&M team re same (.1); research company's involvement with non-debtor entity contracts (.4); correspond with N. Davanipour re same (.9); correspond with A&M team re same (.2); correspond with counterparty re same (.3).
12/14/18	Nicholas Adzima	1.60	Correspond with proof of claim parties (.4); correspond with K&E team re same (.4); correspond with K&E team re same (.8).
12/17/18	Nicholas Adzima	1.80	Research additional legal precedent re claims issues (.8); correspond with K&E team re memorandum (.6); draft write-up (.4).
12/26/18	Nicholas Adzima	5.10	Research potential environmental liability claims (3.8); prepare summary re same (1.3).
12/26/18	Jonathan E. Kidwell	2.00	Research and analyze liability for reclamation obligations (1.6); correspond with K&E team re same (.4).
12/27/18	Jonathan E. Kidwell	1.50	Research and analyze liability for reclamation obligations (1.1); correspond with K&E team re same (.4).
12/28/18	Jonathan G.C. Fombonne	1.20	Telephone conference with A. Rotman re financial advisor retention (.1); review background documents re Mar-Bow objection (1.1).

Legal Services for the Period Ending December 31, 2018
Westmoreland Coal Company
[Westmoreland Group] Claims & Obejctions

Invoice Number: 1050009399
Matter Number: 42917-69

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
12/30/18	Jonathan G.C. Fombonne	4.50	Review background documents re Mar-Bow objection.
12/31/18	Jonathan G.C. Fombonne	11.00	Attend deposition of Jay Alix (9.8); telephone conference with McKinney's counsel re deposition (.5); draft deposition summary (.7).
Total		38.20	

KIRKLAND & ELLIS LLP

AND AFFILIATED PARTNERSHIPS

601 Lexington Avenue
New York, NY 10022

FEIN 36-1326630

March 19, 2019

Westmoreland Coal Company
9540 South Maroon Circle, Suite 300
Englewood, CO 80112

Attn: Michael Hutchinson

Invoice Number: 1050010738

Client Matter: 42917-7

In the Matter of [WLB] Automatic Stay

For legal services rendered through January 31, 2019
(see attached Description of Legal Services for detail)

\$ 5,161.00

Total legal services rendered

\$ 5,161.00

Legal Services for the Period Ending January 31, 2019
Westmoreland Coal Company
[WLB] Automatic Stay

Invoice Number: 1050010738
Matter Number: 42917-7

Summary of Hours Billed

<u>Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Timothy Robert Bow	3.00	995.00	2,985.00
Morgan Carter Moore	0.70	595.00	416.50
Angel Torres	1.30	920.00	1,196.00
Allyson Smith Weinhouse	0.70	805.00	563.50
TOTALS	5.70		\$ 5,161.00

Legal Services for the Period Ending January 31, 2019
 Westmoreland Coal Company
 [WLB] Automatic Stay

Invoice Number: 1050010738
 Matter Number: 42917-7

Description of Legal Services

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
01/02/19	Morgan Carter Moore	0.70	Review and analyze documents in data room.
01/03/19	Timothy Robert Bow	0.20	Conference, correspond with A. Smith re stipulation.
01/04/19	Timothy Robert Bow	0.20	Telephone conference with counsel re arbitration.
01/04/19	Angel Torres	1.30	Telephone conference with K&E team re additional discovery requests (.5); review and analyze documentation requested (.5); correspond with K&E team re same (.3).
01/07/19	Timothy Robert Bow	1.20	Review and revise stipulation (.3); participate in standing ops telephone conferences (.2); prepare for same (.2); participate in telephone conference with A. Kitchen and A. Smith re same (.3); prepare for same (.2).
01/09/19	Allyson Smith Weinhouse	0.20	Telephone conference with G. Pesce and T. Bow re arbitration issues.
01/10/19	Timothy Robert Bow	1.40	Telephone conference with Otter Tail counsel re arbitration proceeding (.5); prepare for same (.5); review and revise Rogers 9019 motion (.4).
01/10/19	Allyson Smith Weinhouse	0.30	Telephone conference with counsel and T. Bow re arbitration (.2); prepare for same (.1).
01/11/19	Allyson Smith Weinhouse	0.20	Telephone conference with the Company and T. Bow re arbitration (.1); prepare for same (.1).
Total		5.70	

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FEIN 36-1326630

March 19, 2019

Westmoreland Coal Company
9540 South Maroon Circle, Suite 300
Englewood, CO 80112

Attn: Michael Hutchinson

Invoice Number: 1050010737

Client Matter: 42917-8

In the Matter of [WLB] Business Operations

For legal services rendered through January 31, 2019
(see attached Description of Legal Services for detail)

\$ 1,606.50

Total legal services rendered

\$ 1,606.50

Legal Services for the Period Ending January 31, 2019
Westmoreland Coal Company
[WLB] Business Operations

Invoice Number: 1050010737
Matter Number: 42917-8

Summary of Hours Billed

<u>Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Nicholas Adzima	2.20	595.00	1,309.00
Maya Ben Meir	0.50	595.00	297.50
TOTALS	2.70		\$ 1,606.50

Legal Services for the Period Ending January 31, 2019
 Westmoreland Coal Company
 [WLB] Business Operations

Invoice Number: 1050010737
 Matter Number: 42917-8

Description of Legal Services

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
01/01/19	Nicholas Adzima	1.10	Draft compensation committee meeting minutes.
01/02/19	Nicholas Adzima	0.30	Review and revise compensation committee meeting minutes (.2); prepare for status conference (.1).
01/02/19	Maya Ben Meir	0.50	Review and analyze updates re vendor outreach.
01/03/19	Nicholas Adzima	0.80	Review and revise committee board minutes (.4); correspond with K&E team re same (.2); correspond with N. Davanipour re proof of claim party voicemail log (.2).
Total		2.70	

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601 Lexington Avenue
New York, NY 10022

FEIN 36-1326630

March 19, 2019

Westmoreland Coal Company
9540 South Maroon Circle, Suite 300
Englewood, CO 80112

Attn: Michael Hutchinson

Invoice Number: 1050010736

Client Matter: 42917-12

In the Matter of [WLB] Creditor and Stakeholder Issues

For legal services rendered through January 31, 2019
(see attached Description of Legal Services for detail)

\$ 218,007.00

Total legal services rendered

\$ 218,007.00

Legal Services for the Period Ending January 31, 2019
 Westmoreland Coal Company
 [WLB] Creditor and Stakeholder Issues

Invoice Number: 1050010736
 Matter Number: 42917-12

Summary of Hours Billed

<u>Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Anthony Abate	1.20	325.00	390.00
Nicholas Adzima	5.50	595.00	3,272.50
Toni M. Anderson	0.70	380.00	266.00
Jamie Alan Aycock	38.90	1,095.00	42,595.50
Timothy Robert Bow	0.50	995.00	497.50
Megan Buenviaje	0.50	380.00	190.00
Juliesa Edwards	0.50	805.00	402.50
Kelsee A. Foote	61.30	595.00	36,473.50
Julia R. Foster	0.30	325.00	97.50
Yates French	16.70	1,120.00	18,704.00
Kenneth Gazda	0.50	380.00	190.00
Susan D. Golden	0.50	1,135.00	567.50
Vanessa Hernandez	32.60	360.00	11,736.00
Stephen E. Hessler, P.C.	8.90	1,565.00	13,928.50
Mark Holden	61.90	925.00	57,257.50
Hannah Kupsky	1.00	325.00	325.00
Allison McDonald	0.70	995.00	696.50
Orla Patricia O'Callaghan	39.50	595.00	23,502.50
Kasia Olkowski	3.70	360.00	1,332.00
Jeremy Alan Piniak	0.20	380.00	76.00
Anna G. Rotman, P.C.	0.30	1,375.00	412.50
Michael Saretsky	4.20	995.00	4,179.00
Antonio Soto Jr.	2.00	380.00	760.00
Olivia Weyers	0.50	310.00	155.00
TOTALS	282.60		\$ 218,007.00

Legal Services for the Period Ending January 31, 2019
 Westmoreland Coal Company
 [WLB] Creditor and Stakeholder Issues

Invoice Number: 1050010736
 Matter Number: 42917-12

Description of Legal Services

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
01/01/19	Jamie Alan Aycock	5.20	Review documents in preparation for witness preparation of S. Bremer and R. Campagna (3.9); correspond with K&E team re same (1.3).
01/01/19	Kelsee A. Foote	5.80	Review ad hoc group's second document production and draft analysis re same (3.0); conference with M. Holden and J. Aycock re same (.3); review company balance sheets and financial forecasts for depositions of S. Bremer and R. Campagna (2.5).
01/01/19	Mark Holden	0.10	Correspond with team re status, next steps with 30(b)(6) deposition preparation.
01/01/19	Orla Patricia O'Callaghan	4.60	Summarize deposition of M. Hojnacki (2.7); review and analyze documents for witness prep for Friday's deposition of Westmoreland (1.9).
01/02/19	Jamie Alan Aycock	9.30	Review and analyze documents re S. Bremer and R. Campagna deposition (3.1); prepare S. Bremer and R. Campagna for deposition (3.9); conference with counsel for secured lenders re negotiations over terms of bridge loan (2.3).
01/02/19	Kelsee A. Foote	9.00	Conference with C. Carr re extracting attachments from One-note files (.3); review re same and coordinate with Epic team for production (1.8); conference with M. Holden re work in progress (.2); coordinate with K&E team re materials and logistics for S. Bremer and R. Campagna depositions (5.2); revise witness deposition outline (1.5).
01/02/19	Vanessa Hernandez	6.10	Compile documents for production (2.1); prepare, analyze and review documents for K&E litigation team's review (2.2); review and update document production tracker (.9); prepare for Friday's deposition (.9).

Legal Services for the Period Ending January 31, 2019
 Westmoreland Coal Company
 [WLB] Creditor and Stakeholder Issues

Invoice Number: 1050010736
 Matter Number: 42917-12

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
01/02/19	Mark Holden	7.80	Correspond with K&E team, advisors, vendor, Company re status, next steps with Creditors' Committee discovery, document collection, deposition preparation (3.9); participate in numerous conferences and telephone conferences with same re same (3.5); correspond with opposing counsel re same (.3); attend telephone conference with ad hoc counsel re same (.1).
01/02/19	Orla Patricia O'Callaghan	2.20	Conference with M. Holden and K. Foote re privilege calls with advisors (.9); answer contract attorneys' questions (.2); coordinate with K. Foote re preparation for deposition (.3); conference with J. Aycock re upcoming Kramer deposition (.3); attend telephone conference with Kramer Levin re upcoming depositions (.3); correspond with K. Foote re OneNote questions (.2).
01/02/19	Jeremy Alan Piniak	0.20	Prepare and distribute documents to MoveIt distribution folders per M. Holden's request.
01/03/19	Jamie Alan Aycock	10.10	Review and analyze documents re S. Bremer and R. Campagna deposition (3.9); prepare S. Bremer and R. Campagna for deposition (3.9); conference with counsel for secured lenders re negotiations over terms of bridge loan (2.3).
01/03/19	Kelsee A. Foote	6.40	Telephone conference with M. Holden re production of advisor presentations (.4); resolve reviewers' questions re documents marked for further review and conduct second level review of production set (3.2); coordinate with K&E team re materials and logistics for S. Bremer and R. Campagna depositions (2.8).
01/03/19	Kenneth Gazda	0.50	Prepare production files and upload to K&E large file transfer group folders as requested by M. Holden.
01/03/19	Vanessa Hernandez	7.00	Compile documents for production (2.2); prepare, analyze and review documents for K&E team review (2.6); review and update document production tracker (1.2); prepare for Friday's deposition (1.0).

Legal Services for the Period Ending January 31, 2019
 Westmoreland Coal Company
 [WLB] Creditor and Stakeholder Issues

Invoice Number: 1050010736
 Matter Number: 42917-12

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
01/03/19	Mark Holden	6.40	Participate in telephone conferences with ad hoc counsel re next steps with Creditors' Committee discovery, document collection, deposition preparation (.3); correspond with K&E team, advisors, Company re status, next steps with Creditors' Committee discovery (2.3); attend conferences and telephone conferences with same re same (2.5); prepare document production to Creditors' Committee (1.3).
01/03/19	Orla Patricia O'Callaghan	6.90	Attend deposition preparation of S. Bremer and R. Campagna (4.8); draft potential questions for deposition of FTI witness tomorrow (2.1)
01/03/19	Olivia Weyers	0.50	Facilitate FTP file exchange with M. Holden.
01/04/19	Toni M. Anderson	0.70	Download production volumes for quality check in-preparation.
01/04/19	Jamie Alan Aycock	8.60	Prepare for and defend depositions of S. Bremer and R. Campagna.
01/04/19	Kelsee A. Foote	6.30	Attend deposition of A. Boyko for the ad hoc group (3.9); apply redactions to One-note files and execute production process (1.8); conference with M. Holden re same (.6).
01/04/19	Vanessa Hernandez	2.70	Compile possible documents for production (.9); prepare, analyze and review documents for litigation team's review (1.2); review and update document production tracker (.6).
01/04/19	Mark Holden	6.30	Correspond with and participate in telephone conferences with ad hoc counsel re next steps with Creditors' Committee discovery (.2); correspond with K&E team, vendor, advisors, Company re status, next steps with Creditors' Committee discovery, document collection (2.1); participate in numerous telephone conferences with same re same (3.4); attend telephone conference re debtors' 30(b)(6) deposition (.6).
01/04/19	Orla Patricia O'Callaghan	5.20	Prepare questions for FTI deposition (1.1); attend FTI deposition (3.1); conference with K&E team, Centerview and A&M re FTI deposition (1.0).
01/05/19	Stephen E. Hessler, P.C.	1.50	Telephone conference and correspond with K&E team and Company re work in process.

Legal Services for the Period Ending January 31, 2019
 Westmoreland Coal Company
 [WLB] Creditor and Stakeholder Issues

Invoice Number: 1050010736
 Matter Number: 42917-12

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
01/05/19	Mark Holden	0.10	Correspond with team re status, next steps, and discovery with Creditors' Committee dispute.
01/06/19	Jamie Alan Aycock	0.70	Review and evaluate Creditors' Committee demand letter and engage in related correspondence.
01/06/19	Kelsee A. Foote	1.40	Telephone conference with K&E team re Creditors' Committee demand letter for extension to challenge deadline (.5); review and analyze issue log from C. Ferrier (.3); telephone conference with C. Carr re production of lease documents (.5); telephone conference with O'Callaghan re deposition transcripts (.1).
01/06/19	Mark Holden	0.30	Correspond with team re status, next steps, discovery with Creditors' Committee dispute.
01/07/19	Jamie Alan Aycock	3.20	Review and analyze draft complaint and standing motion by Unsecured Creditors' Committee.
01/07/19	Kelsee A. Foote	4.80	Telephone conference with M. Holden re Creditors' Committee discovery requests for leases (.3); respond to reviewers' questions on issue log (3.8); telephone conference with M. Holden re same (.2); telephone conference with C. Carr re uploading additional documents to Relativity (.2); review and analyze Creditors' Committee draft standing motion and complaint against the WLB lenders (.3).
01/07/19	Vanessa Hernandez	2.90	Review and analyze documents requested by litigation team (2.0); correspond with K&E team re deposition transcripts and exhibits (.9).
01/07/19	Mark Holden	1.40	Correspond with team re status, next steps with Creditors' Committee dispute, discovery in same (1.1); correspond with opposing counsel re same (.2); review and analyze Creditors' Committee's demand letter and draft complaint (.1).

Legal Services for the Period Ending January 31, 2019
 Westmoreland Coal Company
 [WLB] Creditor and Stakeholder Issues

Invoice Number: 1050010736
 Matter Number: 42917-12

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
01/07/19	Orla Patricia O'Callaghan	0.90	Review and analyze mortgage/lease emails sent by M. Holden in order to take over as point person (.3); correspond with K. Foote re outstanding issues and next steps with K. Foote (.3); coordinate with V. Hernandez re ordering transcripts of ad hoc deposition (.3).
01/08/19	Jamie Alan Aycock	0.50	Review and revise correspondence re potential litigation issues.
01/08/19	Juliesa Edwards	0.10	Correspond with WilmerHale and K&E team re invoice.
01/08/19	Kelsee A. Foote	4.70	Review and analyze documents for production marked as key (2.0); draft answers to questions re privilege with multiple contract parties (1.4); draft answers to questions from documents reviewers on issue log (1.0); telephone conference with M. Holden re same (.3).
01/08/19	Mark Holden	6.30	Correspond with and participate in conferences with team re status, next steps and discovery with Creditors' Committee dispute (1.7); review and analyze Creditors' Committee's draft demand letter, complaint and standing motion (4.6).
01/08/19	Orla Patricia O'Callaghan	2.70	Review and analyze contract attorneys' questions (.7); review and analyze Creditors' Committee complaint (1.0); research re relevant documents to the Creditors' Committee claims (1.0).
01/09/19	Kelsee A. Foote	4.40	Review and analyze Coal Supply Agreement and Coal Transportation Agreement (2.0); telephone conference with M. Holden and C. Koenig re same (.8); draft summary of analysis re same (.3); conference with Epiq team re production set (.5); draft responses to reviewers' questions on document issue log (.8).
01/09/19	Vanessa Hernandez	4.20	Review and analyze documents requested by K&E litigation team (3.0); correspond with K&E team re deposition transcripts and exhibits (1.2).
01/09/19	Mark Holden	1.60	Correspond with team re status, next steps with Creditors' Committee dispute, discovery in same.

Legal Services for the Period Ending January 31, 2019
 Westmoreland Coal Company
 [WLB] Creditor and Stakeholder Issues

Invoice Number: 1050010736
 Matter Number: 42917-12

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
01/09/19	Allison McDonald	0.70	Telephone conference with K&E, FTI, and Kramer Levin teams re case management and strategy (.7).
01/09/19	Orla Patricia O'Callaghan	0.60	Discuss privilege issues and next steps with K. Foote (.4); discuss responsiveness issues with M. Holden (.2).
01/10/19	Jamie Alan Aycock	0.50	Correspond with M. Holden re potential litigation issues.
01/10/19	Kelsee A. Foote	2.70	Conduct second level review for document production.
01/10/19	Vanessa Hernandez	4.00	Review and analyze documents requested by K&E litigation team (3.0); correspond with K&E team re deposition transcripts and exhibits (1.0).
01/10/19	Mark Holden	3.90	Correspond with and participate in telephone conferences and conferences with team re status, next steps with Creditors' Committee dispute, discovery and document production in same (2.3); prepare document production to Creditors' Committee (1.6).
01/10/19	Orla Patricia O'Callaghan	5.30	Review and revise production set (1.3); discuss privilege and responsiveness issues with M. Holden and K. Foote (1.7); correspond with contract attorneys' privilege questions (2.3).
01/11/19	Kelsee A. Foote	4.80	Review documents from the Company's advisors for production (3.1); draft answers to reviewers' questions re issue log (1.2); telephone conference with Epiq team re delivery of production (.5).
01/11/19	Vanessa Hernandez	3.20	Review and analyze documents requested by K&E litigation team (2.0); correspond with K&E team re deposition transcripts and exhibits (1.2).
01/11/19	Mark Holden	4.50	Prepare document review and production, analysis of next steps re discovery with Creditors' Committee (3.6); correspond with team re same (.5); participate in conference with J. Aycock re same (.1); participate in telephone conferences with Centerview re same (.2); correspond with Company re same (.1).

Legal Services for the Period Ending January 31, 2019
 Westmoreland Coal Company
 [WLB] Creditor and Stakeholder Issues

Invoice Number: 1050010736
 Matter Number: 42917-12

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
01/11/19	Orla Patricia O'Callaghan	1.30	Review and analyze documents to be produced (.5); correspond with the Company's vendors re documents we have produced (.5); research re same (.3).
01/11/19	Antonio Soto Jr.	2.00	Upload documents to the Kramer Levin FTP distribution folder (.8); download production volumes from Epiq' FTP site (.7); upload production volume to the production distribution folders, per M. Holden's request (.5).
01/12/19	Kelsee A. Foote	2.50	Conduct second level review of reviewers' privilege log.
01/14/19	Anthony Abate	1.20	Attend WIP meeting with K&E team (.4); coordinate re telephonic appearance for ANR status conference re Westmoreland issue (.2); draft template re 9019 settlement motion (.4); prepare and distribute daily docket updates re recently filed pleadings (.2).
01/14/19	Mark Holden	7.10	Review and revise documents for Creditors' Committee discovery (6.8); correspond with team, vendor re same (.2); participate in conference with J. Aycock re status, next steps with Creditors' Committee dispute (.1).
01/14/19	Orla Patricia O'Callaghan	0.60	Correspond with M. Holden re outstanding issues from the contract attorneys' issue log.
01/15/19	Mark Holden	7.50	Prepare document review Creditors' Committee discovery.
01/16/19	Mark Holden	0.10	Correspond with team, vendor re status, next steps with Creditors' Committee discovery.
01/16/19	Orla Patricia O'Callaghan	0.30	Review and analyze correspondence of K&E team re status of issue log questions.
01/17/19	Stephen E. Hessler, P.C.	2.50	Telephone conference and correspond with K&E team and Company re work in process.
01/17/19	Mark Holden	2.40	Prepare for Creditors' Committee document review, assessment of next steps (2.1); correspond with team, vendor re same (.2); review and analyze United States of America's motion to stay (.1).
01/17/19	Orla Patricia O'Callaghan	2.30	Correspond with K&E team re multiple issue log questions.
01/18/19	Jamie Alan Aycock	0.50	Review and revise draft correspondence re research by M. Holden re contribution claim (.3); correspond with M. Holden re same (.2).

Legal Services for the Period Ending January 31, 2019
 Westmoreland Coal Company
 [WLB] Creditor and Stakeholder Issues

Invoice Number: 1050010736
 Matter Number: 42917-12

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
01/18/19	Juliesa Edwards	0.10	Review and analyze correspondence re billing.
01/18/19	Kelsee A. Foote	1.50	Telephone conference with M. Holden and O. O'Callaghan re review of privilege log (.3); respond to questions in reviewers' issue log (1.2).
01/18/19	Stephen E. Hessler, P.C.	2.50	Telephone conference and correspond with K&E team and Company re work in process.
01/18/19	Mark Holden	0.10	Participate in telephone conference with G. Mijares-Shafai re document collection request from Ad Hoc Group.
01/18/19	Orla Patricia O'Callaghan	4.80	Telephone conference with M. Holden and K. Foote re privilege log (2.0); review and analyze issue log questions from the contract attorneys (1.8); correspond with same re same (1.0).
01/19/19	Stephen E. Hessler, P.C.	0.80	Telephone conference and correspond with K&E team and Company re work in process.
01/20/19	Jamie Alan Aycock	0.30	Review correspondence re agreement in principle with Creditors' Committee.
01/20/19	Stephen E. Hessler, P.C.	0.50	Telephone conference and correspond with K&E team and Company re work in process.
01/20/19	Mark Holden	0.10	Review team correspondence re next steps with Creditors' Committee dispute, settlement discussions.
01/21/19	Nicholas Adzima	4.80	Draft Closing Case Motion (2.2); correspond with C. Koenig re same (.2); review and revise Closing Case Motion (1.9); correspond with K&E team re same (.5).
01/21/19	Susan D. Golden	0.50	Review and revise Motion for Final Decree Closing Affiliate Cases (.4); telephone conference and correspond with G. Pesce re same (.1).
01/21/19	Mark Holden	0.10	Correspond with O. O'Callaghan re next steps with Creditors' Committee document review.
01/21/19	Orla Patricia O'Callaghan	0.40	Review and analyze M. Holden's response to proposed issue log responses (.1); incorporate M. Holden's comments (.1); correspond with C. Ferrier re same (.1); review and analyze J. Aycock's correspondence re settlement discussions (.1).

Legal Services for the Period Ending January 31, 2019
 Westmoreland Coal Company
 [WLB] Creditor and Stakeholder Issues

Invoice Number: 1050010736
 Matter Number: 42917-12

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
01/22/19	Kelsee A. Foote	3.40	Respond to reviewers' questions re privilege log for document productions to the Creditor's Committee (2.7); review and analyze Creditors' Committee settlement agreement (.5); telephone conference with K&E team re same (.2).
01/22/19	Mark Holden	1.60	Correspond with vendor re Creditors' Committee document review, next steps (.4); correspond with team re same (1.2).
01/22/19	Orla Patricia O'Callaghan	1.40	Review and analyze outstanding issue log questions (1.0); correspond with M. Holden (.4).
01/23/19	Nicholas Adzima	0.70	Review and revise case closing motion (.4); correspond with K&E team re same (.3).
01/23/19	Michael Saretsky	3.10	Coordinate response to administrative expense priority claim.
01/24/19	Megan Buenviaje	0.50	Update endorsed Centerview documents for attorney review, per L. Wiggins.
01/24/19	Kelsee A. Foote	3.60	Review and analyze Crow Tribe's limited objection to plan confirmation (.5); telephone conference with C. Koenig and M. Holden re same (.3); review and analyze Colstrip coal supply agreement and amendments (2.2); review and analyze Talen agreement (.6).
01/24/19	Julia R. Foster	0.30	Draft objection shell re application for administrative claims.
01/24/19	Mark Holden	0.10	Review and analyze Creditors' Committee document review status update from vendor.
01/24/19	Mark Holden	4.10	Draft response to administrative expenses (4). participate in telephone conference with C. Koenig re status, next steps with confirmation process (.1).
01/24/19	Anna G. Rotman, P.C.	0.30	Telephone conference with J. Aycock and M. Holden re environmental claim.
01/24/19	Michael Saretsky	1.10	Review and revise outline reclamation.
01/26/19	Stephen E. Hessler, P.C.	0.50	Telephone conference and correspond with K&E team and Company re work in process.
01/27/19	Stephen E. Hessler, P.C.	0.60	Telephone conference and correspond with K&E team and Company re work in process.
01/28/19	Kasia Olkowski	3.70	Assist with preparation of discovery responses and preparation of key documents for depositions pursuant to M. Holden's request.

Legal Services for the Period Ending January 31, 2019
 Westmoreland Coal Company
 [WLB] Creditor and Stakeholder Issues

Invoice Number: 1050010736
 Matter Number: 42917-12

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
01/29/19	Juliesa Edwards	0.30	Correspond with K&E team re DIP and Term Loan.
01/29/19	Vanessa Hernandez	2.50	Compile, and analyze documents requested by K&E team.
01/29/19	Hannah Kupsky	1.00	Research memorandum precedent for S. Golden.
01/30/19	Timothy Robert Bow	0.50	Prepare for and attend advisor call.
01/30/19	Yates French	9.20	Office conference with witnesses to prep for depositions (3.1); review and revise witness outlines (2.5); prepare for depositions (3.6).
01/31/19	Yates French	7.50	Prepare for and defend depositions (3.8); review and revise witness outlines (3.7).
Total		282.60	

KIRKLAND & ELLIS LLP

AND AFFILIATED PARTNERSHIPS

601 Lexington Avenue
New York, NY 10022

FEIN 36-1326630

March 19, 2019

Westmoreland Coal Company
9540 South Maroon Circle, Suite 300
Englewood, CO 80112

Attn: Michael Hutchinson

Invoice Number: 1050010735

Client Matter: 42917-13

In the Matter of [WLB] Cash Collateral, Cash Management, DIP Financing

For legal services rendered through January 31, 2019
(see attached Description of Legal Services for detail)

\$ 13,101.50

Total legal services rendered

\$ 13,101.50

Legal Services for the Period Ending January 31, 2019
Westmoreland Coal Company
[WLB] Cash Collateral, Cash Management, DIP Financing

Invoice Number: 1050010735
Matter Number: 42917-13

Summary of Hours Billed

<u>Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Maya Ben Meir	9.30	595.00	5,533.50
Ryan Besaw	0.30	325.00	97.50
Susan D. Golden	0.30	1,135.00	340.50
Roxanne A. Walton	6.00	920.00	5,520.00
Allyson Smith Weinhouse	2.00	805.00	1,610.00
TOTALS	17.90		\$ 13,101.50

Legal Services for the Period Ending January 31, 2019
 Westmoreland Coal Company
 [WLB] Cash Collateral, Cash Management, DIP Financing

Invoice Number: 1050010735
 Matter Number: 42917-13

Description of Legal Services

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
01/07/19	Roxanne A. Walton	1.50	Review and analyze the underlying DIP Order, DIP Loan Agreement, Term Loan Agreement and Bridge Agreement potential tax concerns.
01/10/19	Susan D. Golden	0.30	Correspond with T. Bow re cash management order and 345 extension.
01/17/19	Maya Ben Meir	2.00	Research precedents for 345 (b) waiver motion (.8); review and revise 345 (b) waiver motion (1.2).
01/17/19	Roxanne A. Walton	2.00	Review and analyze the Conformed Term Loan (.6); review and analyze the DIP Credit Agreement, and the Bridge Credit Agreement (1.4).
01/18/19	Maya Ben Meir	2.00	Research re 345 (b) waiver motion.
01/23/19	Ryan Besaw	0.30	Search, distribute DIP/cash collateral order precedent.
01/29/19	Roxanne A. Walton	2.50	Review of the underlying DIP, Term Loan, Bridge documentation in connection with the potential tax restructuring of certain Canadian entities.
01/30/19	Maya Ben Meir	0.70	Review and revise the 345 (b) waiver motion.
01/30/19	Allyson Smith Weinhouse	0.10	Correspond with G. Pesce re letter of credit.
01/31/19	Maya Ben Meir	4.60	Review and revise the 345 (b) waiver motion (4.0); correspond with A. Smith Weinhouse re same (.6).
01/31/19	Allyson Smith Weinhouse	1.90	Review, revise 345 (b) waiver motion.
Total		17.90	

KIRKLAND & ELLIS LLP

AND AFFILIATED PARTNERSHIPS

601 Lexington Avenue
New York, NY 10022

FEIN 36-1326630

March 19, 2019

Westmoreland Coal Company
9540 South Maroon Circle, Suite 300
Englewood, CO 80112

Attn: Michael Hutchinson

Invoice Number: 1050010734

Client Matter: 42917-14

In the Matter of [WLB] Disclosure Statement, Plan, Confirmation

For legal services rendered through January 31, 2019
(see attached Description of Legal Services for detail)

\$ 1,016,510.50

Total legal services rendered

\$ 1,016,510.50

Legal Services for the Period Ending January 31, 2019
 Westmoreland Coal Company
 [WLB] Disclosure Statement, Plan, Confirmation

Invoice Number: 1050010734
 Matter Number: 42917-14

Summary of Hours Billed

<u>Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Anthony Abate	1.40	325.00	455.00
Nicholas Adzima	55.90	595.00	33,260.50
Shubi Arora, P.C.	0.50	1,360.00	680.00
Jamie Alan Aycock	1.40	1,095.00	1,533.00
Maya Ben Meir	47.70	595.00	28,381.50
Ryan Besaw	0.60	325.00	195.00
Timothy Robert Bow	4.80	995.00	4,776.00
Mary Kogut Brawley, P.C.	1.30	1,225.00	1,592.50
Megan Buenviaje	1.50	380.00	570.00
Neda Davanipour	65.20	705.00	45,966.00
Kelsee A. Foote	37.10	595.00	22,074.50
Julia R. Foster	3.10	325.00	1,007.50
Mohsen Ghazi	0.50	755.00	377.50
Gabriela Zamfir Hensley	26.30	595.00	15,648.50
Vanessa Hernandez	6.50	360.00	2,340.00
Kim Hicks	9.60	1,175.00	11,280.00
Mark Holden	37.20	925.00	34,410.00
Chad J. Husnick, P.C.	5.40	1,515.00	8,181.00
Katie Kane	0.30	265.00	79.50
Jonathan E. Kidwell	6.00	1,175.00	7,050.00
Chris Koenig	159.00	995.00	158,205.00
Dilen Kumar	28.50	1,175.00	33,487.50
Hannah Kupsky	0.40	325.00	130.00
Ashley M. Membrino	4.40	805.00	3,542.00
Gerardo Mijares-Shafai	90.20	920.00	82,984.00
Morgan Carter Moore	2.50	595.00	1,487.50
Martin C. O'Brien	0.50	430.00	215.00
Orla Patricia O'Callaghan	11.60	595.00	6,902.00
Bryan M. O'Keefe	0.50	1,055.00	527.50
Kasia Olkowski	2.60	360.00	936.00
Carrie Therese Oppenheim	2.70	430.00	1,161.00
Robert Orren	0.80	430.00	344.00

Legal Services for the Period Ending January 31, 2019
 Westmoreland Coal Company
 [WLB] Disclosure Statement, Plan, Confirmation

Invoice Number: 1050010734
 Matter Number: 42917-14

<u>Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Gregory F. Pesce	74.70	1,135.00	84,784.50
Kirk Porter	2.30	920.00	2,116.00
William T. Pruitt	0.40	1,160.00	464.00
Henry Rosas	0.50	430.00	215.00
Benjamin Rowe	15.80	705.00	11,139.00
Randy Santa Ana	133.30	920.00	122,636.00
Michael Saretsky	5.70	995.00	5,671.50
Steve Schwarzbach	105.20	1,045.00	109,934.00
Ravi Subramanian Shankar	22.50	1,025.00	23,062.50
Amanda Solis	0.60	325.00	195.00
Angel Torres	0.80	920.00	736.00
Roxanne A. Walton	2.50	920.00	2,300.00
Nicholas Warther	2.30	870.00	2,001.00
Allyson Smith Weinhouse	49.60	805.00	39,928.00
Logan Taylor Wiggins	0.50	360.00	180.00
Michelle A. Williamson	105.30	705.00	74,236.50
David James Wilson	45.60	595.00	27,132.00
TOTALS	1,183.60		\$ 1,016,510.50

Legal Services for the Period Ending January 31, 2019
 Westmoreland Coal Company
 [WLB] Disclosure Statement, Plan, Confirmation

Invoice Number: 1050010734
 Matter Number: 42917-14

Description of Legal Services

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
01/01/19	Chris Koenig	2.80	Review and revise reply in support of guardian ad litem motion (2.2); correspond with G. Pesce and M. Slade re same (.6).
01/02/19	Shubi Arora, P.C.	0.30	Review and analyze correspondence with K&E team re automatic stay issues.
01/02/19	Timothy Robert Bow	0.70	Prepare for and attend advisor call.
01/02/19	Neda Davanipour	5.30	Correspond with C. Koenig and paralegals re confirmation order (.2); review and analyze various precedent (1.2); draft revise and revise Confirmation order re same (3.9).
01/02/19	Jonathan E. Kidwell	1.00	Research re liability for reclamation obligations (.5); correspond with K&E team re same (.5).
01/02/19	Chris Koenig	5.60	Review and revise confirmation brief (2.1); review and revise confirmation order (.9); review and revise plan supplement documents (2.0); correspond with K&E restructuring and corporate teams re same (.6).
01/02/19	Gregory F. Pesce	2.80	Conferences with Kramer re sale process and other next steps (1.4); correspond with same re same (1.4).
01/02/19	Randy Santa Ana	5.90	Draft Absaloka APA (5.0); correspond with K&E team re same (0.9).
01/02/19	Steve Schwarzbach	7.90	Review and analyze corporate issues (3.0); draft corporate document (4.0); correspond with K&E team re same (.2); telephone conference with AHG professionals re case issues (.7).
01/02/19	Amanda Solis	0.60	Draft, revise confirmation order (.4); review case precedent re same (.2).
01/03/19	Shubi Arora, P.C.	0.20	Review and analyze correspond of K&E team re case issues.
01/03/19	Timothy Robert Bow	0.60	Attend WLB advisor telephone conference with Company re case updates.
01/03/19	Timothy Robert Bow	0.50	Review and revise board minutes.
01/03/19	Neda Davanipour	3.90	Review analyze precedent confirmation order (.8); draft revise Confirmation Order (3.1).

Legal Services for the Period Ending January 31, 2019
 Westmoreland Coal Company
 [WLB] Disclosure Statement, Plan, Confirmation

Invoice Number: 1050010734
 Matter Number: 42917-14

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
01/03/19	Neda Davanipour	1.60	Telephone conference with N. Adzima re certain creditors and callers (.5); telephone conferences with certain callers re same (.9); review/update chart re same (.2).
01/03/19	Julia R. Foster	0.50	Review and update Creditor Voicemail log.
01/03/19	Kim Hicks	1.90	Office conference with the Company re APAs (1.0); review and analyze same (.5); review and analyze liquidating trust agreement (.4).
01/03/19	Jonathan E. Kidwell	1.00	Telephone conference with K&E team re research and analysis of liability for reclamation obligations (.3); prepare for same (.3); correspond with same re same (.4).
01/03/19	Chris Koenig	1.80	Review and revise plan supplement documents.
01/03/19	Chris Koenig	5.10	Office conference for upcoming depositions with K&E team, A&M team, and deponents.
01/03/19	Dilen Kumar	6.30	Review and analyze Merida drafts of Buckingham and Oxford Asset Purchase Agreements (1.0); review and revise comparison chart re Buckingham Asset Purchase Agreement from J. Preis (1.0); review and revise issues list re Buckingham Asset Purchase Agreement (1.0); correspond with the Company re same (.3); review and revise Merida draft of Buckingham Asset Purchase Agreement (1.0); telephone conference with Kramer Levin team re sale of WRMI (1.0); review and analyze draft liquidating trust agreement (.5); telephone conferences with R. Santa Ana re same (.5).
01/03/19	Ashley M. Membrino	2.00	Telephone conference with Kramer Levin team re Committee's requests (1.0); review and analyze Kramer's outstanding questions (.5); correspond with same re same (.5).
01/03/19	Gregory F. Pesce	2.80	Conferences with Kramer re sale process and other next steps (1.4); correspond with same re same (1.4).
01/03/19	Randy Santa Ana	6.80	Draft issues lists for Buckingham and Oxford APAs (2.0); correspond with K&E team re same (.5); review and revise Buckingham APA (3.0); correspond with K&E team re same (.6); review and revise Absaloka APA (.4); correspond with K&E team re same (.3).

Legal Services for the Period Ending January 31, 2019
 Westmoreland Coal Company
 [WLB] Disclosure Statement, Plan, Confirmation

Invoice Number: 1050010734
 Matter Number: 42917-14

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
01/03/19	Steve Schwarzbach	7.30	Review and analyze corporate issues (3.0); draft corporate document (3.0); correspond with K&E team re same (.3); telephone conference with creditor professionals re deal issues (1.0).
01/03/19	Michelle A. Williamson	0.70	Review and revise purchase agreement.
01/04/19	Neda Davanipour	5.60	Review analyze precedent sale confirmation orders (1.2); draft and revise WLB debtors Confirmation Order re same (4.4).
01/04/19	Neda Davanipour	1.10	Attend various telephone conferences with creditors, employees etc (.7); update chart re same (.2); correspond with K&E team re same (.2).
01/04/19	Kim Hicks	0.40	Office conference with K&E team re sales order and APAs.
01/04/19	Chris Koenig	7.80	Attend deposition of R. Campagna (3.1); attend deposition of S. Bremer (3.1); prepare and meet with deponents and K&E team re depositions (1.6).
01/04/19	Dilen Kumar	4.00	Review and revise draft of Buckingham Asset Purchase Agreement (.5); telephone conference with R. Santa Ana re same (1.0); telephone conference with J. Bean re case status (1.0); draft responses to inquiries from J. Preis re Buckingham Asset Purchase Agreement (.5); revise draft of Buckingham Asset Purchase Agreement (.5); telephone conference with J. Preis re APAs (.5).
01/04/19	Ashley M. Membrino	1.30	Telephone conference with Kramer Levin team re outstanding questions to Committee's requests (.5); telephone conference with the Company re same (.5); review and analyze same (.3).
01/04/19	Gregory F. Pesce	2.50	Conference with Kramer re plan and Creditors' Committee engagement (1.2); correspond with same re same (1.3).
01/04/19	Randy Santa Ana	4.90	Review and revise Buckingham APA (4.0); correspond with K&E team and the Company's advisors re same (.9).
01/04/19	Steve Schwarzbach	6.10	Review and analyze corporate issues (3.0); review and analyze draft of corporate document (3.0); correspond with K&E team re same (.1).

Legal Services for the Period Ending January 31, 2019
 Westmoreland Coal Company
 [WLB] Disclosure Statement, Plan, Confirmation

Invoice Number: 1050010734
 Matter Number: 42917-14

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
01/04/19	Michelle A. Williamson	2.50	Review and revise purchase agreement (1.5); draft disclosure schedules shell (1.0).
01/05/19	Kim Hicks	0.30	Office conference with K&E team re issues list and APAs.
01/05/19	Chris Koenig	1.80	Review and revise draft opposition to anticipated standing motion.
01/05/19	Dilen Kumar	4.50	Review and analyze Merida draft of Core Asset Purchase Agreement (1.0); review and analyze issues list re same (.5); provide comments to S. Schwarzbach re same (.5); review and revise draft of Non-Core Asset Purchase Agreement (1.0); review and revise Buckingham Asset Purchase Agreement (.5); telephone conferences with J. Preis re same (.5); telephone conference with same re Non-Core Asset Purchase Agreement (.5).
01/05/19	Randy Santa Ana	6.30	Draft non core mine APA (6.0); correspond with K&E team re same (.3).
01/05/19	Michael Saretsky	2.20	Review and revise purchase agreement for remainder core assets.
01/05/19	Steve Schwarzbach	4.10	Review and analyze corporate documents (3.0); correspond with K&E corporate team re same (1.1).
01/05/19	Michelle A. Williamson	2.00	Review and revise purchase agreement.
01/06/19	Kim Hicks	0.40	Office conference with K&E team re APAs.
01/06/19	Jonathan E. Kidwell	1.50	Review and revise draft APA for non-core mines (1.0); correspondence with K&E team re same (.5).
01/06/19	Chris Koenig	1.80	Review and revise objection to potential standing motion.
01/06/19	Dilen Kumar	2.50	Review and analyze revised draft of Buckingham Asset Purchase Agreement from Merida (.5); draft issues list re same (.5); correspond Centerview re same (.5); review and analyze updated draft of non core asset purchase agreement (.5); provide comments to R. Santa Ana re same (.5).
01/06/19	Bryan M. O'Keefe	0.50	Review and revise purchase agreement.
01/06/19	Randy Santa Ana	2.80	Draft non core mine APA (2.0); correspond with K&E team re same (.8).
01/06/19	Michael Saretsky	0.60	Review and revise draft purchase agreement for remainder core assets for environmental matters.

Legal Services for the Period Ending January 31, 2019
 Westmoreland Coal Company
 [WLB] Disclosure Statement, Plan, Confirmation

Invoice Number: 1050010734
 Matter Number: 42917-14

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
01/06/19	Steve Schwarzbach	1.10	Review and analyze corporate documents (1.0); correspond with K&E team re same (.1).
01/07/19	Timothy Robert Bow	1.20	Telephone conference with former San Juan employee re proof of claim (.2); prepare for and attend advisor conference with Company (1.0).
01/07/19	Neda Davanipour	5.40	Review and analyze confirmation order precedent (1.4); review and revise Plan, APA and confirmation order (3.8); correspond with C. Koenig re same (.2).
01/07/19	Neda Davanipour	0.40	Office conference with N. Adzima re certain callers and creditors.
01/07/19	Kim Hicks	1.30	Office conference with opposing counsel re APAs.
01/07/19	Chris Koenig	3.10	Review and revise draft confirmation order (1.9); review and revise plan supplement documents (1.2).
01/07/19	Chris Koenig	1.90	Weekly telephone conference with the Company and T. Bow re operational issues (.4); office conference with G. Zamfir re updates to work in progress chart (.2); office conference with K&E team re work in progress (.4); telephone conference with G. Pesce, Centerview team, A&M team, and the Company re status of chapter 11 cases and next steps (.9).
01/07/19	Ashley M. Membrino	0.80	Review and analyze Kramer's outstanding questions to the Committee's requests (.4); review and analyze matters re same (.2); correspond with K&E team re same (.2).
01/07/19	Gregory F. Pesce	3.80	Conference with KL re sale issues (1.1); conference with KL re funding issue (.9); conference with K&E and Centerview re sale issues (1.2); correspond with same re same (.6).
01/07/19	Randy Santa Ana	11.90	Telephone conference with K&E team and potential purchaser re open points in Buckingham APA (.5); review and revise Buckingham and non core mine APA (9.0); correspond with K&E team re same (1.9); draft schedules for Buckingham and non core mine APA (.5).

Legal Services for the Period Ending January 31, 2019
 Westmoreland Coal Company
 [WLB] Disclosure Statement, Plan, Confirmation

Invoice Number: 1050010734
 Matter Number: 42917-14

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
01/07/19	Steve Schwarzbach	7.30	Review and analyze corporate documents (3.0); research document same (2.0); draft same (2.0); correspond with K&E team re same (.3).
01/07/19	Michelle A. Williamson	4.00	Draft disclosure schedules (2.0); review and revise purchase agreement (2.0).
01/08/19	Nicholas Adzima	1.20	Correspond with C. Koenig re cure objections (.3); correspond with A. Weinhouse re same (.3); draft cure amount objection tracker (.6).
01/08/19	Nicholas Adzima	1.50	Review and revise plan administrator agreement.
01/08/19	Ryan Besaw	0.40	Draft motion to appoint mediator.
01/08/19	Neda Davanipour	2.70	Review plan and revise confirmation order (2.3); correspond with C. Koenig re same (.4).
01/08/19	Gabriela Zamfir Hensley	0.10	Correspond with G. Pesce, T. Bow re exclusivity motion next steps.
01/08/19	Vanessa Hernandez	4.30	Review and analyze documents requested by K&E team (2.0); correspond with K&E team re deposition transcripts and exhibits (2.3).
01/08/19	Kim Hicks	1.00	Office conference with K&E team re APAs.
01/08/19	Chris Koenig	1.80	Telephone conference with A&M and the Company re plan supplement documents (.3); telephone conference with G. Pesce, A&M and the Company re plan issues (.7); review and revise plan supplement documents (.8).
01/08/19	Ashley M. Membrino	0.30	Review and analyze Kramer Levin's outstanding questions to the Committee's requests (.2); correspond with same re same (.1).
01/08/19	Gerardo Mijares-Shafai	0.20	Correspond with Donlin team re voting and tabulation correspondence from Cede & Company and DTCC.
01/08/19	Gerardo Mijares-Shafai	0.60	Draft Creditors' Committee settlement term sheet.
01/08/19	Randy Santa Ana	7.50	Telephone conference with K&E team and G. Bulloch re Buckingham APA disclosure schedules and title matters (.3); review and revise Buckingham APA (3.1); review and revise non-core APA (4.1).
01/08/19	Steve Schwarzbach	3.70	Review and analyze corporate documents (3.0); correspond with K&E team re same (.7).

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<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
01/08/19	Allyson Smith Weinhouse	0.60	Review and revise board deck (.5); correspond with C. Koenig re same (.1).
01/08/19	Michelle A. Williamson	3.60	Prepare disclosure schedules (2.0); review and revise purchase agreement (1.6).
01/09/19	Anthony Abate	0.30	Search for and distribute precedent re Black Lung Act.
01/09/19	Nicholas Adzima	1.30	Correspond with working group re cure amount objections (.2); update cure objection tracker (.5); correspond with working group re cure objection deadline (.6).
01/09/19	Nicholas Adzima	0.60	Review and revise plan administrator agreement.
01/09/19	Timothy Robert Bow	0.70	Prepare for and attend advisor call.
01/09/19	Kim Hicks	0.20	Office conference with K&E team re filings.
01/09/19	Chris Koenig	3.20	Review and revise plan supplement documents (2.8); correspond with G. Pesce re same (.4).
01/09/19	Chris Koenig	1.00	Telephone conference with G. Pesce, A&M, Centerview, Kramer Levin, FTI re status and next steps of chapter 11 cases.
01/09/19	Chris Koenig	1.00	Telephone conference with the Company, G. Pesce, MLP Conflicts Committee advisors, MLP first lien advisors re intercompany issues.
01/09/19	Chris Koenig	1.30	Telephone conference with John Martin and Sierra Club re potential Sierra Club challenges (.3); telephone conference with K&E team re potential contract issues (.2); correspond with G. Pesce and Morrison Foerster re Committee questions (.5); research re same (.3).
01/09/19	Hannah Kupsky	0.40	Research transcripts and pleadings re ANR hearings.
01/09/19	Gerardo Mijares-Shafai	1.50	Draft Creditors' Committee settlement term sheet.
01/09/19	Gerardo Mijares-Shafai	1.00	Telephone conference with re intercompany claims and service agreement.
01/09/19	Gregory F. Pesce	1.10	Review and revise plan supplement documents (.4); conferences with C. Koenig and team re same (.7).

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<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
01/09/19	Gregory F. Pesce	2.80	Conferences with K&E and KL teams re next steps re exclusivity, sale, and Intercompany issues.
01/09/19	Randy Santa Ana	7.70	Review and revise Buckingham APA (4.9); telephone conference with Kramer Levin re same (1.8); review and revise non-core mine APA (1.0).
01/09/19	Steve Schwarzbach	4.80	Review and analyze issues re Canadian law (3.0); correspond with Canadian counsel re same (.8); telephone conference with advisors to Kramer re same (1.0).
01/09/19	Allyson Smith Weinhouse	0.50	Weekly advisors telephone conference.
01/09/19	Michelle A. Williamson	4.50	Prepare disclosure schedules (2.0); review and revise purchase agreement (2.5).
01/09/19	David James Wilson	3.00	Prepare draft of disclosure schedules for non-core mine sales APA.
01/10/19	Nicholas Adzima	1.50	Correspond with objecting parties to cure amount (.3); update chart re same (.5) telephone conference with working group (.7).
01/10/19	Gabriela Zamfir Hensley	0.50	Revise exclusivity extension order re separating deadlines.
01/10/19	Chris Koenig	1.20	Telephone conference with J. Sharrett re plan issues (.5); review and revise plan supplement documents (.7).
01/10/19	Gerardo Mijares-Shafai	0.60	Office conference with C. Koenig re Creditors' Committee-WLB settlement term sheet (.1); revise same (.5).
01/10/19	Gregory F. Pesce	1.10	Review and revise plan supplement documents (.4); conferences with C. Koenig and team re same (.7).
01/10/19	Gregory F. Pesce	2.80	Conferences with K&E and KL teams re next steps re exclusivity, sale and Intercompany issues.
01/10/19	Randy Santa Ana	6.50	Review and revise Buckingham APA (2.8); draft disclosure schedules re same (2.5); review and revise Absaloka APA (1.2).
01/10/19	Steve Schwarzbach	5.80	Review and analyze corporate issues (2.0); correspond with K&E team re same (1.0); review and analyze issues re Canadian law (2.0); correspond with Canadian counsel re same (.8).

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01/10/19	Michelle A. Williamson	5.00	Prepare disclosure schedules (3.0); review and revise purchase agreement (2.0).
01/10/19	David James Wilson	2.20	Review and revise Purchase Agreement.
01/11/19	Kim Hicks	0.60	Office conference with K&E team re APAs (.3); review and analyze diligence (.3).
01/11/19	Chris Koenig	3.00	Review and revise WLB chapter 11 plan (1.3); review and revise plan supplement documents (1.7).
01/11/19	Gerardo Mijares-Shafai	0.60	Telephone conference re sales matters (.4); correspond with C. Koenig re same (.2).
01/11/19	Gregory F. Pesce	1.10	Review and revise plan supplement documents (.4); conferences with C. Koenig and team re same (.7).
01/11/19	Gregory F. Pesce	2.80	Conferences with K&E and KL teams re next steps re exclusivity, sale and Intercompany issues.
01/11/19	Randy Santa Ana	4.80	Review and revise Buckingham APA (1.9); draft disclosure schedules re same (.3); review and revise Absaloka APA (2.6).
01/11/19	Randy Santa Ana	1.20	Draft credit bid PSA disclosure schedules (1.0); correspond with K&E team re same (.2).
01/11/19	Steve Schwarzbach	1.30	Review and analyze issues re Canadian law (1.0); correspond with Canadian counsel re same (.3).
01/11/19	Michelle A. Williamson	5.00	Prepare disclosure schedules (3.0); review and revise purchase agreement (2.0).
01/12/19	Kim Hicks	0.30	Office conference with K&E team re APAs.
01/12/19	Gerardo Mijares-Shafai	5.10	Review, revise WLB chapter 11 plan.
01/13/19	Chris Koenig	2.10	Review and revise WLB chapter 11 plan.
01/13/19	Chris Koenig	1.50	Telephone conference with G. Pesce, Kramer Levin, MLP advisors re confidential settlement discussions.
01/14/19	Anthony Abate	0.40	Draft and revise plan supplemental template.
01/14/19	Anthony Abate	0.40	Draft notice of cancellation of auction.
01/14/19	Maya Ben Meir	7.00	Review and analyze materials re drafting 9019 motion (.6); revise the 9019 motion (3.1); research re same (3.1); telephone conference with G. Mijares-Shafai re same (.2).

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01/14/19	Neda Davanipour	0.30	Office conference and correspond with N. Adzima re Status of callers and creditors.
01/14/19	Julia R. Foster	0.20	Research precedent re SDTX 9019 motions.
01/14/19	Kim Hicks	0.80	Office conference with K&E team re APA and schedules.
01/14/19	Chris Koenig	6.00	Review and revise WLB chapter 11 plan (3.4); review and revise plan supplement documents (2.1); correspond with G. Pesce re same (.5).
01/14/19	Chris Koenig	1.10	Telephone conference with G. Pesce, Kramer Levin, MLP advisors re confidential settlement discussions (.5); correspond with G. Pesce, Kramer Levin, MLP advisors re confidential settlement discussions (.6).
01/14/19	Gerardo Mijares-Shafai	3.20	Correspond with A&M team re plan supplement (.1); telephone conference with creditor re voting mechanics on plan (.1); office conference with G. Pesce re 9019 motion for WLB-WMLP settlement (.2); review, revise same (.2); telephone conference with M. Ben-Meir re same (.4); review, analyze precedent re same (.6); telephone conference with WLB lender counsel and WMLP lender counsel re WMLP-WLB employee matters stipulation (.5); telephone conference with WMLP lender advisors and WLB lender advisors re WMLP settlement term sheet (.7); review, revise non-core asset sale motion (.4).
01/14/19	Gregory F. Pesce	1.10	Review and revise plan supplement documents (.4); conferences with C. Koenig and team re same (.7).
01/14/19	Gregory F. Pesce	1.80	Conferences with K&E and KL teams re next steps re exclusivity, sale, and Intercompany issues.
01/14/19	Randy Santa Ana	4.50	Draft credit bid PSA disclosure schedules (2.0); telephone conference with A&M team re same (0.3); review and revise Buckingham APA (2.2).
01/14/19	Steve Schwarzbach	3.00	Review and analyze corporate issues (2.0); telephone conference with K&E team re same (1.0).
01/14/19	Michelle A. Williamson	3.50	Prepare disclosure schedules (2.0); review and revise purchase agreement (1.5).

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01/14/19	David James Wilson	1.50	Review and revise Buckingham Asset Purchase Agreement.
01/15/19	Kim Hicks	0.40	Office conference with K&E team and the Company re schedules and APAs.
01/15/19	Chris Koenig	0.50	Telephone conference with Kramer Levin, MLP Advisors, G. Pesce re confidential settlement discussions.
01/15/19	Chris Koenig	6.20	Telephone conference with A&M and G. Pesce re plan supplement (.3); review and revise chapter 11 plan (3.2); correspond with G. Mijares-Shafai re same (.4); review and revise plan supplement documents (1.8); correspond with K&E restructuring team re same (.5).
01/15/19	Gerardo Mijares-Shafai	6.30	Telephone conference with WLB lender counsel and WMLP lender counsel re WMLP-WLB employee matters stipulation (.5); revise 9019 WMLP-WLB motion (3.6); telephone conference with K&E team and A&M re plan supplement updates (.3); office conference with C. Koenig re WLB plan revisions re Committee comments (.5); revise same (1.4).
01/15/19	Morgan Carter Moore	0.50	Telephone conference with M. Williamson re Asset Purchase Agreement.
01/15/19	Gregory F. Pesce	6.10	Conferences with Kramer Levin re confirmation strategy and next steps (2.2); conferences with Creditors' Committee re settlement matters (1.2); conferences with Company re same (1.4); review materials re same (1.3).
01/15/19	Kirk Porter	0.20	Review and analyze and transition agreement (.1); correspond with K&E team re same (.1).
01/15/19	Randy Santa Ana	7.30	Review and revise Buckingham APA (6.0); correspond with K&E team re same (.4); telephone conference with K&E and A&M teams re credit bid PSA schedules (.4); draft same (.5).
01/15/19	Steve Schwarzbach	5.70	Telephone conference with K&E team re corporate documents (1.0); correspond with K&E team re same (1.0); review and revise same (2.0); review and analyze corporate issues (1.0); correspond with K&E team re same (.7).

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01/15/19	Allyson Smith Weinhouse	5.00	Conference and correspond with K&E team re next steps.
01/15/19	Michelle A. Williamson	6.70	Review and revise Buckingham Asset Purchase Agreement (6.0); telephone conference with K&E team re same (.7).
01/15/19	David James Wilson	3.20	Review and revise Asset Purchase Agreement (2.0); draft disclosure schedules (1.0); telephone conference with K&E team re same (.2).
01/16/19	Timothy Robert Bow	0.50	Prepare for and attend WLB advisor telephone conference.
01/16/19	Julia R. Foster	1.20	Prepare and draft WLB case closing motion.
01/16/19	Mohsen Ghazi	0.50	Telephone conference with the Company's advisors re next steps.
01/16/19	Katie Kane	0.30	Prepare docket update re Alpha Natural Resources case.
01/16/19	Jonathan E. Kidwell	1.00	Correspondence with K&E team re negotiating environmental language in draft Buckingham APA.
01/16/19	Chris Koenig	3.90	Review and revise WLB plan (1.9); review and revise plan supplement documents (1.2); correspond with K&E team and Kramer Levin re same (.8).
01/16/19	Gerardo Mijares-Shafai	3.30	Revise 9019 WMLP-WLB motion with C. Koenig comments (1.7); revise amended plan (1.6).
01/16/19	Gregory F. Pesce	4.80	Telephone conferences with Kramer Levin re confirmation strategy and next steps (2.0); conferences with Creditors' Committee re settlement matters (1.1); conferences with Company re same (1.3); review materials re same (.4).
01/16/19	Kirk Porter	0.30	Correspond with A. Weinhouse and C. Koenig re compensation matters and transition agreement.
01/16/19	Randy Santa Ana	4.30	Draft Buckingham APA schedules (2.0); review and revise Buckingham APA (2.0); correspond with K&E team re Credit Bid PSA schedules (.3).
01/16/19	Michael Saretsky	1.60	Review and analyze draft Buckingham APA (1.0); coordinate updates with J. Kidwell and K&E Corporate Team for environmental matters (.6).

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01/16/19	Steve Schwarzbach	4.60	Telephone conference with Kramer (1.0); review and analyze corporate documents (3.0); correspond with K&E team re same (.6).
01/16/19	Allyson Smith Weinhouse	1.30	Correspond with C. Koenig, G. Pesce, K. Porter re insider compensation plan supplement document (.7); review, analyze materials re same (.6).
01/16/19	Michelle A. Williamson	4.70	Prepare annotated disclosure schedule (2.0); review and revise Buckingham Asset Purchase Agreement (2.7).
01/16/19	David James Wilson	3.50	Draft disclosure schedules (2.0); research information to populate disclosure schedules (1.5).
01/17/19	Jonathan E. Kidwell	1.00	Correspond with K&E team re negotiating environmental language in draft Buckingham APA.
01/17/19	Chris Koenig	4.70	Review and revise chapter 11 plan (2.7); review and revise plan supplement documents (1.5); correspond with G. Pesce, Kramer Levin team re same (.5).
01/17/19	Chris Koenig	1.50	Telephone conference with the Company, G. Pesce, K&E capital markets team re confidential settlement discussions (.4); review and revise 9019 motion (1.1).
01/17/19	Chris Koenig	0.50	Telephone conference with G. Pesce, A&M, Centerview and the Company re status of chapter 11 cases and next steps.
01/17/19	Gerardo Mijares-Shafai	1.80	Office conference re 9019 WMLP-WLB motion and amended chapter 11 plan with C. Koenig (.3); revise 9019 motion (1.5).
01/17/19	Gerardo Mijares-Shafai	2.50	Draft revised supplemental notices for assumption and rejection of executory contracts (1.5); revise same with C. Koenig comments (.7); correspond with C. Koenig and Kramer team re same (.3).
01/17/19	Gregory F. Pesce	6.20	Conferences with Kramer Levin re confirmation strategy and next steps (2.2); conferences with Creditors' Committee re settlement matters (1.2); conferences with Company re same (1.4); correspondence re same (1.4).

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01/17/19	William T. Pruitt	0.40	Review and analyze run off language (.2); correspond with C. Koenig re same (.2).
01/17/19	Randy Santa Ana	6.10	Draft Credit Bid PSA schedules (4.0); telephone conference with the Company, the Company's advisors and K&E team re same (0.7); telephone conference with Kramer Levin, K&E team and potential Buckingham purchaser re open APA issues (.6); draft Jewett APA (.8).
01/17/19	Michael Saretsky	0.80	Review and analyze updates to draft Buckingham APA for environmental matters (.4); correspond with K&E Corporate Team re same (.4).
01/17/19	Steve Schwarzbach	1.50	Review and analyze corporate issues, conference and correspondence with deal team re same.
01/17/19	Steve Schwarzbach	7.20	Telephone conference with K&E team re corporate issues (.5); correspond with same re same (.5); review and revise corporate document (2.0); telephone conference with K&E team re same (.5); review and analyze corporate documents (2.0); correspondence with K&E team re same (.5); telephone conference with Company and advisors re corporate document (1.0); correspond with K&E team re same (.2).
01/17/19	Allyson Smith Weinhouse	5.00	Conference and correspond with K&E team re next steps.
01/17/19	Logan Taylor Wiggins	0.50	Telephone conference with J. Chong and HU Conference Center re Upcoming 1113/1114 Hearing logistics.
01/17/19	Michelle A. Williamson	5.00	Correspond with K&E team re next steps (1.0); attend telephone conference with same re same (1.0); prepare annotated disclosure schedules spreadsheet (3.0).
01/17/19	David James Wilson	2.90	Review and revise disclosure schedules.
01/18/19	Maya Ben Meir	2.00	Research Texas precedent for exculpation provisions.
01/18/19	Mary Kogut Brawley, P.C.	1.30	Review and revise exit facility term sheets.
01/18/19	Kim Hicks	0.30	Office conference with K&E team re APAs.
01/18/19	Mark Holden	1.80	Research re potential litigation issue (1.2); correspond with team re same (.6).

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01/18/19	Jonathan E. Kidwell	0.50	Correspond with K&E team re negotiating environmental language in draft Buckingham APA.
01/18/19	Chris Koenig	5.60	Review and revise plan (2.1); review and revise plan supplement documents (2.4); correspond with G. Pesce, G. Mijares-Shafai, Kramer Levin team re same (1.1).
01/18/19	Chris Koenig	2.80	Review and revise settlement motion (.9); review and revise separate emergency motion re intercompany settlement (1.5); correspond with M. Ben Meir re same (.4).
01/18/19	Gerardo Mijares-Shafai	2.30	Revise chapter 11 plan (1.3); telephone conference with Kramer team and C. Koenig re plan supplement revisions (.2); telephone conference re plan revisions and confirmation order (.1); revise plan supplement notices (.4); coordinate filing of plan supplement notices of assumption and rejection (.3).
01/18/19	Gregory F. Pesce	4.80	Conferences with Kramer Levin re confirmation strategy and next steps (2.2); conferences with Creditors' Committee re settlement matters (1.2); conferences with Company re same (1.4).
01/18/19	Kirk Porter	0.10	Review and analyze correspondence from Company re Company markup of transition agreement.
01/18/19	Henry Rosas	0.50	Correspond with M. Williamson re status of transaction (.2); draft formation and organizational documents for NewCo (.3).
01/18/19	Randy Santa Ana	8.00	Telephone conference with Kramer Levin, K&E team and potential Buckingham purchaser re open APA issues (1.0); telephone conference with Centerview, K&E team, and Baker Botts re Jewett APA (1.0); review and revise Jewett APA (3.2); review and revise Buckingham APA schedules (2.8).
01/18/19	Michael Saretsky	0.50	Coordinate updates to draft Buckingham purchase agreement for environmental matters.
01/18/19	Steve Schwarzbach	3.10	Review and analyze corporate issues (2.0); correspond with K&E team re same (1.1).
01/18/19	Angel Torres	0.80	Correspond with K&E team re exit facility term sheet (.4); review drafts of exit facility term sheet and pre petition documents (.4).

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01/18/19	Roxanne A. Walton	2.50	Review and analyze draft of exit financing term sheets and underlying finance (1.0); security documentation (1.0); and purchase agreement (.5).
01/18/19	Allyson Smith Weinhouse	3.00	Conference and correspond with K&E team re next steps.
01/18/19	Michelle A. Williamson	6.70	Coordinate NewCo formation (3.0); prepare disclosure schedules for Buckingham Asset Purchase Agreement (3.7).
01/18/19	David James Wilson	4.60	Review and revise disclosure schedules (1.9); draft consents and assignment agreement re new entity formation and transfer of interests (2.7).
01/19/19	Kim Hicks	0.20	Office conference with K&E team re APAs and TSAs.
01/19/19	Chris Koenig	0.60	Telephone conference with G. Pesce and Kramer Levin re confidential settlement discussions.
01/19/19	Gerardo Mijares-Shafai	1.00	Review, revise plan with C. Koenig comments (.5); telephone conference with G. Pesce, C. Koenig, and Kramer Levin team re intercompany settlement (.5).
01/19/19	Gregory F. Pesce	1.10	Conferences with Kramer and FTI re confirmation issues, intercompany settlement matters.
01/19/19	Benjamin Rowe	1.50	Draft Schedule 13D/A.
01/19/19	Randy Santa Ana	1.30	Review and revise Jewett APA.
01/19/19	Allyson Smith Weinhouse	5.50	Draft, review, revise confirmation brief.
01/19/19	Michelle A. Williamson	2.00	Review and revise purchase agreement.
01/20/19	Kim Hicks	0.30	Office conference with K&E team re non core asset bids.
01/20/19	Chris Koenig	1.90	Review and revise confirmation brief (.9); correspond with A. Weinhouse re same (.2); review and revise chapter 11 plan (.8).
01/20/19	Chris Koenig	0.50	Telephone conference with G. Pesce, Centerview and the Company re updates about various confidential workstreams relating to the chapter 11 cases.
01/20/19	Gerardo Mijares-Shafai	3.10	Review, revise WLB plan with Committee term sheet and G. Pesce comments.

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01/20/19	Gregory F. Pesce	1.60	Conferences with Kramer and FTI re confirmation issues, intercompany settlement matters.
01/20/19	Randy Santa Ana	1.90	Review and revise Jewett APA (.4); review and revise Buckingham APA schedules (1.5).
01/20/19	Steve Schwarzbach	1.10	Review and analyze corporate issues, correspondence with deal team re same.
01/20/19	Allyson Smith Weinhouse	4.50	Draft, review, revise confirmation brief (4.3); correspond with C. Koenig re same (.2).
01/20/19	David James Wilson	1.50	Review and revise documents re formation of a new entity.
01/21/19	Kim Hicks	0.30	Review and analyze consulting agreement (.1); office conference with K&E team re APAs (.2).
01/21/19	Chris Koenig	2.40	Review and revise WLB plan to incorporate Committee settlement (2.1); correspond with G. Pesce and G. Mijares-Shafai re same (.3).
01/21/19	Chris Koenig	1.30	Telephone conference with the Company re operational issues (.3); review and revise case closing motion (.5); telephone conference with G. Pesce, A&M, and the Company re status of chapter 11 cases and next steps (.5).
01/21/19	Gerardo Mijares-Shafai	2.10	Revise WLB plan with C. Koenig comments (1.8); revise same with G. Pesce comments (.3).
01/21/19	Gregory F. Pesce	1.20	Review and revise materials for confirmation.
01/21/19	Gregory F. Pesce	2.30	Conferences with Kramer and FTI re confirmation issues, intercompany settlement matters (1.2); correspond with same re same (1.1).
01/21/19	Kirk Porter	0.70	Review and revise transition services agreement (.3); correspond with K&E team re same (.4).
01/21/19	Steve Schwarzbach	2.80	Review and analyze corporate issues, correspondence with deal team re same.
01/21/19	Allyson Smith Weinhouse	1.70	Correspond with C. Koenig, N. Adzima, A&M re assumed contracts schedule and review, analyze same.
01/21/19	Michelle A. Williamson	8.00	Prepare for signing of purchase agreement (3.0); review and revise purchase agreement (3.0); prepare compiled disclosure schedules (2.0).

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01/21/19	David James Wilson	3.60	Review and revise Buckingham Asset Purchase Agreement (.5); review and revise disclosure schedules (.6); research contracts for disclosure schedules (.6); correspond with K&E team re same (.7); review buyer's disclosure schedules (1.2).
01/22/19	Timothy Robert Bow	0.10	Conference with C. Koenig re BLM issues.
01/22/19	Kim Hicks	0.40	Office conference with K&E team re APAs and consulting agreement.
01/22/19	Chris Koenig	5.60	Telephone conference with counsel to objecting party re plan issues (.7); review and revise confirmation order (1.9); correspond with G. Mijares-Shafai re same (.2) review and revise plan (1.5); correspond with G. Pesce and G. Mijares-Shafai re same (.4); correspond with various objecting parties re Plan objections (.9).
01/22/19	Gerardo Mijares-Shafai	4.60	Revise WLB confirmation order (1.5); office conference with C. Koenig re same (.1); review, analyze Kramer comments to same (.4); revise same with C. Koenig comments and surety provider additions (.6); revise WLB amended plan (1.8); correspond with G. Pesce and C. Koenig re same (.2).
01/22/19	Morgan Carter Moore	2.00	Review and analyze Purchase and Sale Agreement for closing and signing items.
01/22/19	Gregory F. Pesce	1.30	Review and revise materials for confirmation.
01/22/19	Gregory F. Pesce	2.30	Conferences with Kramer and FTI re confirmation issues, intercompany settlement matters (1.2); correspond with same re same (1.1).
01/22/19	Kirk Porter	1.00	Review and analyze comments to transition agreement (.5); review and revise transition agreement (.3); correspond with K&E team re same (.2).
01/22/19	Randy Santa Ana	5.80	Review and revise Buckingham APA (3.0); review and analyze related closing matters (2.8).
01/22/19	Steve Schwarzbach	4.60	Review and analyze corporate issues, correspondence with K&E team re same (1.5); review corporate documents, correspondence with deal team re same (3.1).

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 Matter Number: 42917-14

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
01/22/19	Michelle A. Williamson	10.50	Prepare for signing of purchase agreement (5.0); prepare transaction checklist (5.5).
01/22/19	David James Wilson	4.90	Review and analyze Credit Bid PSA (1.2); draft document listing (1.3); summarize closing deliverables (1.2); correspond with K&E team re same (.4); compile deliverables and related correspondence re signing (.8).
01/23/19	Jamie Alan Aycock	0.40	Participate in telephone conference re potential litigation issues for confirmation hearing.
01/23/19	Maya Ben Meir	3.00	Draft a stipulation between the WLB Debtors, the US EPA, and the Attorney General of Ohio re reservation of rights of governmental units in plan documents.
01/23/19	Megan Buenviaje	1.50	Prepare endorsed Lazard and Centerview documents for attorney review, per L. Wiggins' request.
01/23/19	Kim Hicks	0.50	Office conference with K&E team re checklist and non core asset APAs.
01/23/19	Chris Koenig	2.90	Review and revise chapter 11 plan (.5); correspond with G. Pesce, G. Mijares-Shafai and Kramer Levin re same (.4); correspond with various objecting parties re confirmation (1.1); review and revise language for confirmation order (.7); correspond with G. Mijares-Shafai re same (.2).
01/23/19	Chris Koenig	1.50	Telephone conference with K&E restructuring team, Centerview, A&M, Kramer Levin, and FTI re status of chapter 11 cases and next steps (.7); telephone conference with G. Pesce, Centerview, A&M, and the Company re status of chapter 11 cases and next steps (.8).

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<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
01/23/19	Dilen Kumar	4.80	Telephone conference with J. Grafton, G. Pesce, C. Koenig, R. Santa Ana, and A&M team re transition services agreement (.4); telephone conferences with R. Santa Ana re Buckingham APA and revised Transition Services Agreement (.7); review, analyze revised Jewett Agreement from NRG and Baker Botts (.7); telephone conference with J. Grafton, C. Koenig, R. Santa Ana, and function heads at Company re transition services agreement (1.8); review, analyze trade payables matters under Buckingham APA (1.2).
01/23/19	Gerardo Mijares-Shafai	5.50	Telephone conference with creditor re ballot and voting inquiries (.2); office conference with C. Koenig re revisions to confirmation order (.4); revise same (1.7); telephone conferences with Kramer team re comments to same (.9); correspond with same re same (.1); follow-up conferences with C. Koenig re same (.3); further revise same (.9); telephone conference with Zurich counsel re same (.6); telephone conference with K&E litigation and environmental teams re WMLP debtor objection (.4).
01/23/19	Gerardo Mijares-Shafai	0.70	Telephone conference with Company advisors and WLB lenders advisors re sale matters.
01/23/19	Gregory F. Pesce	1.80	Review and revise materials for confirmation.
01/23/19	Gregory F. Pesce	2.30	Conferences with Kramer and FTI re confirmation issues, intercompany settlement matters (1.2); correspond with same re same (1.1).
01/23/19	Randy Santa Ana	0.50	Correspond with K&E team re Buckingham APA (.4); correspond with same re Jewett APA (.1).
01/23/19	Randy Santa Ana	2.10	Telephone conference with the Company and the Company's advisors re Transition Services Agreement (.8); telephone conference with J. Grafton and the Company's advisors re Transition Services Agreement (.5); telephone conference with K&E team re Credit Bid PSA (.8).

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01/23/19	Steve Schwarzbach	5.30	Conference with advisors for the AHG, correspond re same (1.0); conference with Canadian counsel re corporate issues, correspond re same (.7); analyze corporate issues, correspond with deal team re same (1.6); review corporate documents, correspond with deal team re same (2.0).
01/23/19	Michelle A. Williamson	1.50	Review and revise reorganization documents.
01/23/19	David James Wilson	0.50	Review and analyze Non-core asset purchase agreements (.3); correspond with K&E team re same (.2).
01/24/19	Jamie Alan Aycock	0.40	Participate in telephone conference re potential litigation claim (.3); discuss same with M. Holden (.1).
01/24/19	Ryan Besaw	0.20	Search, distribute confirmation order precedent.
01/24/19	Neda Davanipour	0.30	Correspond with N. Adzima and Donlin re notices received by the US attorney's office in NJ.
01/24/19	Gabriela Zamfir Hensley	0.70	Revise confirmation objection chart re objections received and withdrawn.
01/24/19	Mark Holden	0.10	Review and analyze objection to assumption and assignment of mining leases.
01/24/19	Chris Koenig	5.90	Review and revise confirmation order (.7); review and revise plan (2.1); correspond with G. Pesce and G. Mijares-Shafai re same (.4); correspond with objecting parties re confirmation objections (.9); telephone conference with Kramer re plan objections (.4); telephone conference with Company, Kramer, FTI re surety issues (.3); telephone conference with G. Mijares-Shafai, the Company, Kramer, FTI re surety issues (.2); telephone conference with G. Pesce, G. Mijares-Shafai, Kramer Levin re plan (.9).
01/24/19	Dilen Kumar	2.50	Review and analyze revised Jewett-NRG agreement (.4); draft issues list for Company re same (.7); telephone conferences with R. Santa Ana (.7); review and analyze closing checklist for first lien purchase agreement (.7).

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01/24/19	Gerardo Mijares-Shafai	6.20	Revise confirmation order (1.3); correspond with Zurich counsel re same (.1); correspond with A&M team re plan revisions (.2); correspond with Kramer team re assumption/rejection considerations for plan (.1); review, revise Donlin declaration (.2); telephone conferences with J. Song and C. Koenig re same (.2); correspond with A&M team and Kramer team re same (.4); review, revise deficiency claim diligence and data (.9); correspond with K&E litigation re response to and materials for plan objection (.1); telephone conference with taxing authorities re resolution to confirmation objections (.3); review, analyze materials re same (.4); telephone conference with Colstrip contract counterparty re confirmation (.3); telephone conference with Kramer team and G. Pesce re plan (.9); revise plan (.8).
01/24/19	Gregory F. Pesce	1.40	Review and revise materials for confirmation.
01/24/19	Gregory F. Pesce	2.30	Conferences with Kramer and FTI re confirmation issues, intercompany settlement matters (1.2); correspond with same re same (1.1).
01/24/19	Benjamin Rowe	1.00	Review and revise open items list (.5); review and revise schedule 14D-9 (.5).
01/24/19	Randy Santa Ana	0.60	Correspond with same re tax matters in connection with Jewett APA (.4); correspond with same re Buckingham litigation matters (.2).
01/24/19	Randy Santa Ana	2.50	Telephone conference with K&E team re Credit Bid PSA schedules, related signing/closing process and update closing checklist.
01/24/19	Steve Schwarzbach	2.70	Review and analyze corporate issues, conference and correspond with deal team re same.
01/24/19	Michelle A. Williamson	5.00	Update transaction checklist (2.0); compile packets of disclosure schedules for various specialists (2.0); office conference with K&E corporate team re process and plan for disclosure schedules (1.0).

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01/24/19	David James Wilson	2.50	Review and analyze disclosure schedules (1.0); review and revise disclosure packets to be sent to specialist groups (1.0); review and analyze checklist re same (.5).
01/25/19	Jamie Alan Aycock	0.60	Review and analyze discovery served by Talen and engage in related correspondence re objection to confirmation (.4); participate in telephone conference re discovery by Talen (.2).
01/25/19	Maya Ben Meir	0.80	Review and analyze chart of objections to the plan.
01/25/19	Neda Davanipour	3.90	Review and analyze various objections to Plan confirmation including, among others, objections received from the US Trustee, SEC, PacifiCorp, SieraClub, CrowTribe and Weco.
01/25/19	Kelsee A. Foote	2.30	Review Talen Montana LLC objections to plan confirmation (.5); review Talen requests for document production, interrogatories, and 30(b)(6) deposition notice (.5); conference with K&E team re responses to same (.3); draft response to request for production of documents (1.0).
01/25/19	Julia R. Foster	0.30	Prepare and draft Notice of Filing Amended Plan.
01/25/19	Gabriela Zamfir Hensley	4.80	Prepare objection summary chart re plan confirmation (3.3); revise same re resolved objections (1.5).
01/25/19	Mark Holden	7.50	Draft objection to claim (5.6); participate in telephone conference with L. Freeman re same (.2); correspond with and participate in telephone conference with team re Talen objection, next steps with confirmation (.5); review and analyze Talen objection (.9); review and analyze Talen's discovery requests served in connection with confirmation (.2); correspond with team re next steps with same (.1).

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01/25/19	Chris Koenig	8.60	Telephone conference with G. Mijares-Shafai and Donlin Recano re Plan voting (.3); review and revise plan (2.1); correspond with G. Pesce, G. Mijares-Shafai, Kramer Levin, and Committee professionals re same (.5); review and revise confirmation order (.6); review and revise confirmation brief (1.8); correspond with G. Pesce and A. Weinhouse re same (.4); telephone conference with G. Mijares-Shafai and governmental units re plan objections (1.6); review various objections to plan (.8); correspond with K&E restructuring team re same (.5).
01/25/19	Chris Koenig	3.40	Telephone conferences with G. Pesce, the Company, Kramer Levin, Jones Day, Schulte Roth re confidential settlement discussions (2.4); review and revise confidential settlement materials re same (1.0).
01/25/19	Gerardo Mijares-Shafai	5.80	Correspond with J. Song re voting declaration matters (.1); telephone conferences with K&E team, Company re plan settlement (2.0); revise plan with Committee and WLB lender group comments (3.7).
01/25/19	Carrie Therese Oppenheim	2.40	Prepare confirmation objection binder (2.2); correspond with G. Zamfir re tracking chart and pending objections (.2).
01/25/19	Gregory F. Pesce	1.60	Review and revise materials for confirmation.
01/25/19	Gregory F. Pesce	2.30	Conferences with Kramer and FTI re confirmation issues, intercompany settlement matters (1.2); correspond with same re same (1.1).
01/25/19	Randy Santa Ana	1.30	Draft ancillary documents in connection with Buckingham APA (1); correspond with K&E team re Buckingham APA closing (.3);.
01/25/19	Allyson Smith Weinhouse	6.20	Draft, review, revise confirmation brief.
01/25/19	Michelle A. Williamson	2.50	Review and analyze diligence documents (2.2); review assignment precedent (.3).
01/25/19	David James Wilson	5.60	Draft General Assignment and Bill of Sale, Lease Assignment and Assumption Agreement, Contracts Assignment and Assumption Agreement and Officer's Certificate for closing Buckingham non-core mine sale.

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01/26/19	Nicholas Adzima	12.40	Telephone conference with K&E team re Plan objections (1.3); correspond with N. Davanipour re research (1.3); research re objection response (3.9); draft memorandum (1.5); draft research memorandum for response (3.5); correspond with A. Weinhouse re same (.9).
01/26/19	Maya Ben Meir	9.40	Review and analyze the objection chart of the objections to the plan (.7); telephone conference with the K&E team re same (.7); research UMWA objections precedents (4.0); draft response to UMWA objections (4.0).
01/26/19	Neda Davanipour	12.20	Attend telephone conference with K&E team re various objections to plan confirmation (.6); correspond with N. Adzima re issues re 1141d(3) (.4); review and analyze research summary and review analyze DS reply re certain confirmation objections (2.1); review and analyze U.S. Trustee confirmation objection and draft review revise response draft re same and correspond re same (4.0); legal research and review various chapter 11 plans and confirmation briefs re same issues and correspond with G. Zamfir re same (5.1).
01/26/19	Gabriela Zamfir Hensley	4.20	Telephone conference with K&E team re confirmation objections and response strategy (.7); telephone conference with N. Davanipour re U.S. Trustee and SEC confirmation objections (.1); draft response to same (3.2); research re precedent re objection arguments (.2).
01/26/19	Chris Koenig	6.20	Telephone conference with K&E restructuring team re plan objections and next steps (.7); review various Plan objections (2.1); correspond with G. Pesce and G. Mijares-Shafai re same (.5); review, provide comments to research re plan issues (1.8); review and revise confirmation brief (1.1).
01/26/19	Gerardo Mijares-Shafai	1.60	Revise plan (.6); telephone conference with C. Koenig and K&E team re confirmation objections (.7); telephone conference with M. Ben-Meir re UMWA objection (.3).
01/26/19	Carrie Therese Oppenheim	0.30	Search, distribute precedent re confirmation briefing.

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01/27/19	Nicholas Adzima	17.50	Research plan objections (3.9); research case law in response to plan objections (5.9); draft research memorandum in response of objections (3.9); review and revise research memorandum (3.4); review and revise omnibus claims objections procedures (.4).
01/27/19	Maya Ben Meir	8.00	Research precedents for UMWA objections (4.0); draft responses to UMWA objections (4.0).
01/27/19	Neda Davanipour	9.70	Review, analyze SEC objections (.5); review, analyze precedent re releases (1.0); review, revise confirmation brief (1.1); correspond with G. Zamfir re same (.5); legal research re section 503(c) issues (2.9); draft, review, revise response re same (2.8); correspond with G. Zamfir re same (.6); review objection chart, revise same and correspond with G. Zamfir re same (.3).
01/27/19	Kelsee A. Foote	3.70	Review and analyze Talen 30(b)(6) deposition topics (.5); prepare materials for witness preparation re same (3.2).
01/27/19	Gabriela Zamfir Hensley	5.90	Revise response to incentive program confirmation objection (1.2); revise response to discharge confirmation objection (1.5); research re executory contract issues (2.5); telephone conference with N. Adzima re same (.2); correspond with N. Adzima and C. Koenig re same (.5).
01/27/19	Mark Holden	1.50	Review and analyze Talen discovery requests, objections to same, and next steps with Talen dispute (.6); correspond with team re status, next steps with Talen dispute (.7); correspond with A. McDonald re document collection for Coal Act dispute (.2).
01/27/19	Chris Koenig	5.60	Review, provide comments to research on Plan issues (3.1); correspond with K&E restructuring team re same (1.1); review and revise confirmation brief (1.4).

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01/27/19	Gerardo Mijares-Shafai	6.70	Review, analyze UMW A plan objection and precedent re same (.7); telephone conference with M. Ben-Meir re same (.4); telephone conference with C. Koenig re same and Crow Tribe objection (.2); review, research Crow Tribe objection and applicable precedent (3.7); revise plan (1.5); correspond with G. Pesce, C. Koenig, and Kramer team (.2).
01/27/19	Nicholas Warther	2.30	Research and review tax issues re characterization of transaction steps with reference to applicable statutes, regulations.
01/28/19	Anthony Abate	0.30	Search for and distribute precedent confirmation briefs.
01/28/19	Nicholas Adzima	11.80	Research case law in response to plan objections (7.0); correspond with A. Weinhouse re same (.3); review and revise research memorandum (3.1); review and revise omnibus claims procedures motion (.4); telephone conference with opposing counsel re same (.2); review and analyze cure amount objections (.5); correspond with K&E team re same (.3).
01/28/19	Maya Ben Meir	1.00	Telephone conference with G. Mijares-Shafai re updates on the chapter 11 case (.1); correspond with J. Foster re UMW A precedents (.1); review and analyze UMW A precedents (.8).
01/28/19	Neda Davanipour	6.00	Legal research re 503(c) related issues and other confirmation objection related issues and correspond with K&E team re same (4.2); draft review revise 503(C) response re same (1.2); review revise 1141(d) response (0.3); correspond with C. Koenig and G. Zamfir re objections and updated drafts (0.3).
01/28/19	Kelsee A. Foote	8.70	Review and analyze pleadings from Colstrip owners to Debtors' plan confirmation (1.2); draft responses to discovery requests from Talen Montana LLC (3.5); conference with M. Holden and R. Shankar re same (.4); research case law re assumption and rejection of executory contracts post-confirmation (2.2); coordinate with Epiq team re document collection from K&E custodians (1.4).
01/28/19	Julia R. Foster	0.50	Research precedent re confirmation briefs and orders.

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01/28/19	Gabriela Zamfir Hensley	3.00	Revise response to confirmation objection re third-party releases (1.7); research re same (1.1); correspond with C. Koenig re same, executory contract research (.2).
01/28/19	Mark Holden	5.00	Correspond and participate in telephone conferences with K&E team re status, next steps with Talen dispute (2.4); review and revise legal research re same (1.5); office conference and telephone conference with Talen counsel (.2); draft 30(b)(6) objections and responses (.6); participate in telephone conference with Talen counsel re discovery (.1); correspond with R. Shankar re same (.1); review and analyze Colstrip Co-Owners' objections to confirmation (.1).
01/28/19	Chad J. Husnick, P.C.	1.60	Review and revise correspondence re mediation (.8); research re same (.8).
01/28/19	Chris Koenig	6.20	Office conference with first lien holders and professionals, G. Pesce, J. Stein, Centerview and A&M changes re plan issues (1.5); review and revise plan (.9); review and revise confirmation brief (1.1); correspond with A. Weinhouse re same (.5); review and comment on research for reply brief (1.7); correspond with K&E restructuring team re same (.5).
01/28/19	Chris Koenig	0.70	Telephone conference with the Company re operational issues (.3); telephone conference with G. Pesce, Centerview, A&M, and the Company re status of chapter 11 cases and next steps (.4).
01/28/19	Dilen Kumar	3.90	Telephone conference with J. Pries re NRG-Jewett APA (.7); telephone conference with J. Pries, R. Santa Ana, and Baker Botts re NRG-Jewett APA (.9); telephone conference with R. Santa Ana re non-core purchase agreements (.8); review and analyze MLP intercompany settlement sheet and transition services agreement (1.5).

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01/28/19	Gerardo Mijares-Shafai	2.90	Correspond with C. Koenig, Kramer team, and surety providers re confirmation issues (.4); telephone conference with same re confirmation objections (.1); review, analyze UMW A precedent re confirmation objections (.1); revise WMLP-WLB settlement term sheet for plan (.1); telephone conference with sureties' counsel and Kramer team re confirmation matters and issues outstanding (1.0); correspond with A&M re same (.3); telephone conference with same re same (.2); summarize follow-up issues re same (.4); telephone conference with C. Koenig re same (.2); correspond with Department of Interior re confirmation issues (.1).
01/28/19	Orla Patricia O'Callaghan	7.80	Review and analyze Talen's objection to confirmation (2.0); office conference with M. Holden and K. Foote re next steps (1.0); telephone conference with Talen's counsel re same (1.0); draft responses and objections to Talen's 30(b)(6) notice (2.0) correspond with M. Holden re same (.1); incorporate M. Holden's edits re same (.7); draft discovery requests to Talen (1.0).
01/28/19	Gregory F. Pesce	1.40	Review and revise plan amendment documents.
01/28/19	Benjamin Rowe	10.00	Draft Form ID (2.0); draft open items list (2.0); review and revise schedules (2.0); review and revise offer to purchase (2.0); correspond with the Company re same (.5); draft letter of transmittal (1.0); review and analyze press release (.5).
01/28/19	Randy Santa Ana	0.70	Telephone conference with Baker Botts and K&E team re Jewett APA (.2); correspond with same re Credit Bid PSA and Buckingham APA (.5).
01/28/19	Randy Santa Ana	3.30	Draft General Assignment and Bill of Sale (1.0); lease Assignment and Assumption Agreement (1.0); contracts Assignment and Assumption Agreement and Officer's Certificate (1.3).
01/28/19	Steve Schwarzbach	3.20	Review and analyze issues re Canadian law, correspondence re same (1.1); review and analyze issue re real property, correspondence re same (2.1).

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01/28/19	Ravi Subramanian Shankar	5.40	Confer with G. Pesce re Talen dispute background (.4); review and analyze Talen and related objections (2.4); prepare document collection parameters (.5); begin drafting responses to Talen's document requests (1.7); review and analyze sensitive documents from review (.4).
01/28/19	Allyson Smith Weinhouse	8.70	Correspond with N. Adzima re confirmation objections, research (1.0); research re same (4.4); review, revise confirmation brief (1.3); review, comment on N. Adzima research (2.0).
01/28/19	Michelle A. Williamson	3.00	Review and analyze Virtual Data Room for material contracts (1.0); draft index and install alerts for uploads (1.0); review and revise assignment agreements (1.0).
01/28/19	David James Wilson	1.80	Analyze, review and revise Officer's Certificate, General Assignment and Bill of Sale, Contracts Assignment and Assumption Agreement, and Lease Assignment and Assumption Agreement and conference with R. Santa Ana re same (1.5); Analyze and prepare precedent ancillary documents for the Credit Bid Purchase and Sale Agreement and correspondence re same (.3).
01/29/19	Nicholas Adzima	8.10	Review and revise confirmation brief response (2.4); research re same (1.7); draft summary of case precedent re same (1.2); draft confirmation brief (.9); review and analyze cure amount objection issues (.4); correspond with K&E team re same (.4); review and revise omnibus claims procedures (.2); correspond with K&E team re same (.1); telephone conference with cure objection party (.1); review and revise omnibus claims procedures (.3); telephone conference with K&E team re same (.4).
01/29/19	Maya Ben Meir	7.00	Telephone conference with G. Mijares-Shafai re Puntus declaration in support of the confirmation brief (.1); review and revise same (4.2); review and revise B. Campagna's declaration in support of the confirmation brief (2.7).

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01/29/19	Neda Davanipour	4.30	Review C. Koenig to various drafts of responses to confirmation objections (1.8); review revise revised releases response draft (1.5); review precedent and objections re same (.8); and correspond with G. Zamfir re same (.2).
01/29/19	Kelsee A. Foote	7.70	Draft responses to Talen Montana LLC discovery requests re objection to plan confirmation (3.8); conference with R. Shankar, M. Holden, and O. O'Callaghan re same (.6); participate in telephone conference with the company and K&E team re same (.5); draft litigation hold memorandum re same (.8); revise custodian list and search terms re document collection (.7); coordinate with Epiq team re work flow (1.3).
01/29/19	Julia R. Foster	0.40	Prepare and draft confirmation declaration.
01/29/19	Gabriela Zamfir Hensley	3.10	Research re executory contracts issue (.9); drafting reply to objection re same (.9); revise same re comments from A. Weinhouse (.8); revise response to release objection re N. Davanipour comments (.5).
01/29/19	Mark Holden	8.40	Correspond with team re status, next steps with Colstrip dispute (2.1); participate in numerous conferences and telephone conferences (3.2); draft discovery responses to Talen (.5); draft discovery requests to Colstrip Co-Owners (.4); participate in telephone conference with Company re next steps with confirmation, Colstrip dispute, discovery in same (.7). draft protective order for Colstrip dispute (.8); draft litigation hold re Colstrip dispute (.6) review and analyze administrative expense motion (.1).
01/29/19	Chad J. Husnick, P.C.	1.70	Review and revise correspondence re mediation (.7); research re same (.3); correspond with K&E team re same (.4); telephone conference with same re same (.3).

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01/29/19	Chris Koenig	10.50	Review and revise confirmation brief (3.6); correspond with K&E restructuring team re same (1.1); review and provide comments to research for confirmation brief (3.6); correspond with K&E restructuring team re same (.8); review and revise declarations in support of confirmation (1); correspond with G. Mijares-Shafai re same (.4).
01/29/19	Gerardo Mijares-Shafai	10.50	Review, analyze, draft, and revise confirmation order and declarations for confirmation brief (6.4); telephone conference with M. Ben-Meir re Puntus confirmation declaration (.1); telephone conferences with Lexon counsel and Zurich counsel re confirmation matters (.9); telephone conference with C. Koenig re same (.5); telephone conference with D. Braun re deficiency claim application (.2); telephone conference with C. Koenig re same (.1); telephone conference with J. Sharrett re surety confirmation matters (.5); telephone conferences with A&M team re same (1.0); telephone conference with Kramer team and same re same (.8).
01/29/19	Martin C. O'Brien	0.50	Generate Edgar codes for the Company's Asset Corporation.
01/29/19	Robert Orren	0.80	Draft company declaration in support of confirmation.
01/29/19	Gregory F. Pesce	1.20	Review and revise confirmation brief.
01/29/19	Benjamin Rowe	3.30	Review and analyze SEC regulations reschedule to disclosure requirements (1.0); review and revise same (1.0); review and revise open items list (1.3).
01/29/19	Randy Santa Ana	3.60	Review and revise General Assignment and Bill of Sale (.3); review and revise ease Assignment and Assumption Agreement (.3); review and revise Contracts Assignment and Assumption Agreement and Officer's Certificate (.6); telephone conference with Company, K&E team, and A&M re Credit Bid PSA schedules (.8); correspond with same re same (.8); draft same (.8).

Legal Services for the Period Ending January 31, 2019
 Westmoreland Coal Company
 [WLB] Disclosure Statement, Plan, Confirmation

Invoice Number: 1050010734
 Matter Number: 42917-14

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
01/29/19	Steve Schwarzbach	2.70	Conference with advisor team re issues re Canadian law (.8); review and analyze corporate issues, correspondence re same (1.9).
01/29/19	Ravi Subramanian Shankar	9.90	Attend telephone conferences with Company re Talen dispute and document collection (1.1); telephone conference with K&E team re Talen dispute (.5); continue drafting responses to Talen's document requests (1.6); begin drafting and revising written discovery to Talen and co-buyers (4.8); review draft protective order (.3); supervise document collection and review (1.1); telephone conference with opposing counsel re deposition scheduling (.2); review and analyze legal hold (.3).
01/29/19	Michelle A. Williamson	4.20	Office conference with K&E team re next steps (1.0); draft disclosure schedules (2.0); review and revise closing checklist (1.2).
01/30/19	Maya Ben Meir	4.80	Review and revise Campagna declaration in support of the confirmation brief (4.0); correspond with G. Mijares-Shafai re same (.2); review and revise the response to the UMWA in the confirmation brief (.1); research re good faith in different section on the Bankruptcy Code (.5);.
01/30/19	Neda Davanipour	1.90	Review analyze confirmation responses revised drafts and correspond with K&E team re same.
01/30/19	Kelsee A. Foote	6.90	Incorporate R. Shankar's comments to discovery requests to Talen (1.3); telephone conference with K&E team re time line for Talen 30(b)(6) depositions (.5); coordinate with Epiq team re production time line (.2); review and analyze documents from A&M export for responsiveness and privilege (3.2); review and analyze documents from previous Creditors' Committee productions (1.7).
01/30/19	Gabriela Zamfir Hensley	2.80	Research re exculpation precedent (1.1); revise reply re discharge objection (.8); revise reply re incentive plan objection (.4); revise objection chart re new objections (.5).
01/30/19	Vanessa Hernandez	2.20	Compile and analyze documents requested by K&E team.

Legal Services for the Period Ending January 31, 2019
 Westmoreland Coal Company
 [WLB] Disclosure Statement, Plan, Confirmation

Invoice Number: 1050010734
 Matter Number: 42917-14

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
01/30/19	Mark Holden	6.80	Draft Colstrip litigation hold (.6); correspond with team re same (.1); correspond with and participate in telephone conferences with Company re same (.3); draft protective order for Colstrip dispute (.4); correspond with opposing counsel re same (.2); prepare document production to Colstrip Co-Owners (3.1); correspond with and participate in telephone conferences with team re next steps with Colstrip dispute, discovery in same (1.5); correspond with G. Pesce re response to administrative expense motion (.1); review and analyze administrative expense motion, motion for adequate protection, and objection to plan (.5).
01/30/19	Chad J. Husnick, P.C.	2.10	Review and revise correspondence re mediation (.7); research re same (.6); telephone conference with same re same (.8).
01/30/19	Chris Koenig	9.80	Telephone conference with government re plan issues (.5); correspond with G. Pesce and Kramer Levin re same (.9); correspond with various objecting parties re potential resolutions (2.1); review and revise draft language re same (1.4); correspond with G. Pesce and G. Mijares-Shafai re same (.5); review and revise confirmation brief (2.1); review and revise supporting declarations (1.2); correspond with K&E restructuring team re same (1.1).
01/30/19	Chris Koenig	0.50	Telephone conference with G. Pesce, Centerview, A&M, Kramer Levin, and FTI, re status of chapter 11 cases and next steps.
01/30/19	Gerardo Mijares-Shafai	6.70	Telephone conference with M. Ben-Meir re Campagna declaration (.1); revise Puntus and Campagna declaration (4.6); telephone conference with C. Koenig re plan and confirmation order (.2); revise same with Kramer, Government, and C. Koenig comments (1.6); correspond with Company and Kramer team re collateral summary (.2).
01/30/19	Gerardo Mijares-Shafai	0.50	Telephone conference with Company advisors and WLB lender advisors re works in process and confirmation matters.

Legal Services for the Period Ending January 31, 2019
Westmoreland Coal Company
[WLB] Disclosure Statement, Plan, Confirmation

Invoice Number: 1050010734
Matter Number: 42917-14

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
01/30/19	Gregory F. Pesce	2.20	Develop strategy for confirmation objections (1.1); conferences with Company and Kramer re same (1.1).
01/30/19	Randy Santa Ana	9.90	Draft Buckingham APA ancillary documents (5.5); correspond with K&E team re same (.6); telephone conference with A&M, K&E Team and A. Kitchen re material contracts schedule (.7); telephone conference with K&E team re credit bid PSA schedules and other closing matters (.5); correspond with K&E team re drop down transaction (.7); review and revise Buckingham APA (1.0); telephone conference with K&E team re same (.4); telephone conference with the Company's advisors re next steps (.5).
01/30/19	Steve Schwarzbach	3.80	Conference with deal team re open issues (2.1); conference with advisors to the AHG re open issues (.7); conference with Company and advisor team re corporate issues (1.0).
01/30/19	Ravi Subramanian Shankar	4.30	Supervise document collection and review (.7); continue revising written discovery to Talen and co-buyers (1.6); revise same based on comments from Company (.7); serve responses to Talen's document requests (.1); draft responses to Talen's interrogatory (.8); correspond with Talen's counsel re discovery (.4).
01/30/19	Allyson Smith Weinhouse	3.50	Review, comment on confirmation brief inserts (1.6); correspond with K&E team re same (.5); further review, comment on confirmation brief (1.1); telephone conference with C. Koenig re same (.3).
01/30/19	Michelle A. Williamson	9.70	Draft disclosure schedules (3.0); review and revise purchase agreement (3.0); prepare for live auction (3.7).
01/30/19	David James Wilson	4.30	Review and revise Permits Transfer Agreement (1.0); Review and analyze Coal Wage Agreement (1.0); research re assignment of same (1.0); review and revise Lease and Contracts Assignment Agreements (1.3).

Legal Services for the Period Ending January 31, 2019
 Westmoreland Coal Company
 [WLB] Disclosure Statement, Plan, Confirmation

Invoice Number: 1050010734
 Matter Number: 42917-14

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
01/31/19	Maya Ben Meir	4.70	Review and revise the response to the UMWA objection to the plan (2.0); correspond with G. Mijares-Shafai re Puntus declaration in support of the confirmation brief (.2); review and revise same (2.5).
01/31/19	Timothy Robert Bow	0.50	Prepare for and attend WLB advisor call.
01/31/19	Neda Davanipour	0.60	Review confirmation brief draft and correspond with K&E team re same.
01/31/19	Kelsee A. Foote	7.80	Telephone conference with R. Shankar and M. Holden re document collection for Talen's discovery requests (.3); correspond with Epiq team re setting search terms, custodians, and review pane (1.6); review and analyze documents for production (5.2); correspond with J. Cottrell re supplemental litigation hold (.2); conference with K&E team re documents collection from Centerview and A&M (.5).
01/31/19	Gabriela Zamfir Hensley	1.20	Revise objection chart re new objections.
01/31/19	Mark Holden	6.10	Correspond with team, Company, vendor re status, next steps with Colstrip dispute and discovery in same (1.9); participate in numerous conferences and telephone conferences (3.8); correspond with and participate in telephone conferences with team re deposition prep in Colstrip dispute (.4).
01/31/19	Chris Koenig	3.80	Review and revise confirmation brief (1.8); review and provide comments to research re same (1.3); correspond with various objecting parties re potential resolutions to plan objections (.7).
01/31/19	Chris Koenig	0.50	Telephone conference with Company, Centerview, and A&M re status of chapter 11 cases and next steps.
01/31/19	Gerardo Mijares-Shafai	3.30	Review, revise surety language in confirmation order (1.0) telephone conference with C. Koenig re same (.4); telephone conference with Kramer team re same (.5); review, analyze surety agreements re same (.1); telephone conference with M. Ben-Meir re UMWA confirmation insert (.1); review, analyze Puntus declaration (.2); telephone conference with M. Ben-Meir re Puntus declaration (.2); revise plan (.8).

Legal Services for the Period Ending January 31, 2019
 Westmoreland Coal Company
 [WLB] Disclosure Statement, Plan, Confirmation

Invoice Number: 1050010734
 Matter Number: 42917-14

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
01/31/19	Orla Patricia O'Callaghan	3.80	Review and analyze documents served on objecting parties (.8); correspond with M. Holden and K. Foote re next steps (.2); review and analyze Colstrip objections and documents cited in the objections (1.0); review and revise deposition preparation materials from the Creditors' Committee dispute for the upcoming Colstrip depositions (1.0); research re Relativity for deposition preparation (.6); correspond with M. Holden re next steps for document review (.2).
01/31/19	Kasia Olkowski	2.60	Prepare documents for production and preparation in advance of depositions.
01/31/19	Randy Santa Ana	3.30	Draft Buckingham APA ancillary documents (1.0); correspond with K&E team re same (.5); correspond with financial advisors re Canadian amalgamation matters (.4); review and revise Buckingham APA (1.0); telephone conference with K&E team re same (.4).
01/31/19	Steve Schwarzbach	4.50	Review and analyze real estate issue and correspond re same (2.2); review and analyze corporate document and correspond re same (2.3).
01/31/19	Ravi Subramanian Shankar	2.90	Draft responses to Talen's 30(b)(6) topics (2.1); telephone conference with K&E team and Company re same (.3); supervise document collection and review (.5).
01/31/19	Allyson Smith Weinhouse	4.10	Review, revise confirmation brief.
01/31/19	Michelle A. Williamson	5.00	Draft diligence spreadsheet (1.0); draft disclosure schedules (1.0); review and revise closing checklist (1.0); prepare for live auction (2.0).
Total		1,183.60	

KIRKLAND & ELLIS LLP

AND AFFILIATED PARTNERSHIPS

601 Lexington Avenue
New York, NY 10022

FEIN 36-1326630

March 19, 2019

Westmoreland Coal Company
9540 South Maroon Circle, Suite 300
Englewood, CO 80112

Attn: Michael Hutchinson

Invoice Number: 1050010820

Client Matter: 42917-15

In the Matter of [WLB] Employee / Legacy Issues

For legal services rendered through January 31, 2019
(see attached Description of Legal Services for detail)

\$ 659,554.50

Total legal services rendered

\$ 659,554.50

Legal Services for the Period Ending January 31, 2019
 Westmoreland Coal Company
 [WLB] Employee / Legacy Issues

Invoice Number: 1050010820
 Matter Number: 42917-15

Summary of Hours Billed

<u>Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Anthony Abate	0.60	325.00	195.00
Toni M. Anderson	0.60	380.00	228.00
Maya Ben Meir	6.50	595.00	3,867.50
Jack N. Bernstein	53.50	1,315.00	70,352.50
Neda Davanipour	0.10	705.00	70.50
Julia R. Foster	2.90	325.00	942.50
Michael Francus	4.40	695.00	3,058.00
Yates French	35.10	1,120.00	39,312.00
Michael W. Glenn	64.70	885.00	57,259.50
Susan D. Golden	1.70	1,135.00	1,929.50
Gabriela Zamfir Hensley	5.60	595.00	3,332.00
George W. Hicks Jr.	11.10	1,225.00	13,597.50
Kim Hicks	0.40	1,175.00	470.00
Harry W. Hild	1.50	250.00	375.00
Mark Holden	0.30	925.00	277.50
Sydney Jones	2.90	885.00	2,566.50
Alec Klimowicz	45.00	265.00	11,925.00
Chris Koenig	26.80	995.00	26,666.00
Michael Krasnovsky, P.C.	3.10	1,255.00	3,890.50
Hannah Kupsky	0.80	325.00	260.00
Rebecca A. Kurysz	5.00	250.00	1,250.00
Allison McDonald	85.20	995.00	84,774.00
Casey James McGushin	20.60	995.00	20,497.00
Xanath McKeever	39.70	1,160.00	46,052.00
Amanda Mitchell	14.40	360.00	5,184.00
Bryan M. O'Keefe	3.20	1,055.00	3,376.00
Gregory F. Pesce	32.00	1,135.00	36,320.00
Kirk Porter	6.40	920.00	5,888.00
Michael B. Slade	156.60	1,310.00	205,146.00
Dan Varn	0.30	265.00	79.50
Aviana Claire Vergnetti	4.10	310.00	1,271.00
Allyson Smith Weinhouse	0.40	805.00	322.00

Legal Services for the Period Ending January 31, 2019
 Westmoreland Coal Company
 [WLB] Employee / Legacy Issues

Invoice Number: 1050010820
 Matter Number: 42917-15

<u>Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Logan Taylor Wiggins	24.50	360.00	8,820.00
TOTALS	660.00		\$ 659,554.50

Legal Services for the Period Ending January 31, 2019
 Westmoreland Coal Company
 [WLB] Employee / Legacy Issues

Invoice Number: 1050010820
 Matter Number: 42917-15

Description of Legal Services

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
01/01/19	Allison McDonald	0.50	Revise protective order and pleadings re same (.3); correspond with C. Koenig re same (.1); correspond with G. Pesce and C. Koenig re Coal Act reply (.1).
01/01/19	Xanath McKeever	4.20	Draft insert for section 1114 motion re requirements for obtaining relief (3.1); review and analyze re relevant authorities (1.1).
01/01/19	Bryan M. O'Keefe	0.50	Correspond with K&E Corporate team re potential WARN Act implications.
01/01/19	Gregory F. Pesce	2.40	Review and revise retiree response for filing with court (2.1); conferences with M. Slade re same (.3).
01/01/19	Michael B. Slade	3.90	Review and revise reply brief (1.8); review and revise labor briefs (2.1).
01/02/19	Sydney Jones	2.90	Research regulations and case law re analysis of constructive discharge under the WARN Act (1.5); draft summary of research findings (.9); correspond with K&E team re same (.5).
01/02/19	Chris Koenig	0.40	Telephone conference with the Company and K&E litigation team re labor issues.
01/02/19	Michael Krasnovsky, P.C.	0.50	Correspond with K&E team re executive compensation (.2); review, analyze same (.3).
01/02/19	Allison McDonald	1.00	Telephone conference with K&E team and Company team re San Juan labor proposal (.3); telephone conference with Kramer, FTI and K&E teams re case management and strategy re same (.7).
01/02/19	Xanath McKeever	3.10	Draft insert for section 1113/1114 motion re requirements for obtaining relief (2.2); review and analysis re relevant authorities (.9).
01/02/19	Bryan M. O'Keefe	0.50	Telephone conference with G. Ossi re potential WARN Act implications (.2); correspond with S. Jones re same (.1); review and analyze case law research on constructive discharge triggering WARN Act (.2).

Legal Services for the Period Ending January 31, 2019
 Westmoreland Coal Company
 [WLB] Employee / Legacy Issues

Invoice Number: 1050010820
 Matter Number: 42917-15

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
01/02/19	Kirk Porter	4.50	Draft severance agreement form for non insiders (2.2); correspond with K&E team re same (.3); review and revise transition services agreement (1.9); correspond with K&E team re same (.1).
01/02/19	Michael B. Slade	2.70	Telephone conference with Company re labor issues (.4); follow up re court hearing and draft proposed order re same (1.1); revise labor pleadings (1.2).
01/03/19	Michael W. Glenn	5.20	Prepare for and attend telephone conference with A. McDonald re historical background and current framework of case (.7); review and analyze background materials including first day declaration and summary of key collective bargaining agreements (3.5); legal research on sections 1113 and 1114 of the Bankruptcy Code (1).
01/03/19	Gabriela Zamfir Hensley	0.40	Review, revise Colstrip collective bargaining motion.
01/03/19	Michael Krasnovsky, P.C.	0.70	Correspond with K&E team re executive compensation (.4); review, analyze same (.3).
01/03/19	Xanath McKeever	1.00	Review and revise draft section 1113/1114 motion.
01/03/19	Kirk Porter	1.00	Telephone conference with the Company re severance and transition documents (.5); review and revise documents re same (.3); correspond with M. Krasnovsky re same (.2).
01/04/19	Michael W. Glenn	8.50	Prepare for and participate in telephone conference with M. Slade and X. McKeever (.5); review and revise motion re section 1113/1114 relief (4.3); legal research re brief same (3.7).
01/04/19	Susan D. Golden	1.30	Correspond with G. Pesce and M. Slade re retiree committee appointment (.3); draft order re payment to retiree committee members (.7); correspond with G. Pesce and A. Weinhouse re same (.2); correspond with D. Livingstone and H. Duran at U.S. Trustee re proposed language for review (.1).
01/04/19	Gabriela Zamfir Hensley	0.50	Review, revise Colstrip collective bargaining motion (.2); correspond with C. Koenig, G. Pesce, G. Ossi, M. Slade re same (.3).

Legal Services for the Period Ending January 31, 2019
 Westmoreland Coal Company
 [WLB] Employee / Legacy Issues

Invoice Number: 1050010820
 Matter Number: 42917-15

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
01/04/19	Chris Koenig	4.20	Review and revise draft 1113/1114 motion (3.9); correspond with G. Pesce and M. Slade re same (.3).
01/04/19	Michael Krasnovsky, P.C.	0.10	Correspond with K&E team re executive compensation.
01/04/19	Allison McDonald	1.60	Telephone conference with K&E team re labor strategy (.3); review and analyze 1113/1114 brief (.6); revise declarations in accordance with same (.7).
01/04/19	Xanath McKeever	1.40	Review and revise 1113/1114 brief.
01/04/19	Xanath McKeever	0.40	Telephone conference re team assignments and briefing status.
01/04/19	Gregory F. Pesce	1.40	Review and revise 1113/1114 pleading (1.1); telephone conferences with K&E team re same (.3).
01/04/19	Kirk Porter	0.10	Review and analyze correspondence with K&E team re transition and severance agreement.
01/04/19	Michael B. Slade	6.20	Draft labor briefs (4.2); review and revise proposal (1.1); telephone conference with K&E team re next steps (.5); telephone conference with Centerview (.4).
01/05/19	Michael W. Glenn	4.50	Review and revise 1113/1114 brief (2.5); research and analyze additional caselaw re same (2.0).
01/05/19	Xanath McKeever	3.00	Draft insert re procedural history relevant to Coal Act negotiations.
01/05/19	Bryan M. O'Keefe	0.50	Review and analyze draft WARN Act notice (.3); correspond with K&E corporate team re same (.2).
01/05/19	Michael B. Slade	3.20	Review and revise labor briefs.
01/06/19	Michael W. Glenn	4.20	Research and analyze case law re 1113/1114 motion (2.2); review and revise draft motion (2.0)
01/06/19	Chris Koenig	1.20	Telephone conference with G. Pesce, Kramer Levin team re potential employee issues (.7); review and revise draft stipulation re potential employee issues (.5).
01/06/19	Michael Krasnovsky, P.C.	0.10	Correspond with K&E team re executive compensation.
01/06/19	Xanath McKeever	4.00	Draft section 1114 motion.

Legal Services for the Period Ending January 31, 2019
 Westmoreland Coal Company
 [WLB] Employee / Legacy Issues

Invoice Number: 1050010820
 Matter Number: 42917-15

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
01/06/19	Michael B. Slade	2.90	Revise proposal letter (.7); revise labor briefs (2.2).
01/07/19	Michael W. Glenn	5.70	Legal research re 1113/1114 motion (3.5); review, revise draft motion (2.2).
01/07/19	Susan D. Golden	0.40	Correspond with H. Duran re U.S. Trustee approval of Coal Act Rep. payment in 1114 order (.1); revise order with U.S. Trustee approved language (.2); correspond with G. Pesce re same (.1).
01/07/19	Gabriela Zamfir Hensley	0.20	Revise draft coal acts update summary.
01/07/19	Michael Krasnovsky, P.C.	0.10	Correspond with K&E team re executive compensation.
01/07/19	Allison McDonald	4.50	Revise L. Martinez declaration (.3); correspond with L. Martinez re same (.1); telephone conference with M. Slade re draft declarations (.1); revise D. Goodheart declaration (2.4); telephone conference with G. Ossi re same (.1); correspond with G. Ossi and M. Slade re business plan and question re same (.1); review and analyze CBA comparison chart (1.0); correspond with M. Slade re same (.1); draft J. Stein declaration re labor matters (.2); correspond with L. Martinez and G. Ossi re CBA comparison chart (.1).
01/07/19	Bryan M. O'Keefe	0.30	Correspond with G. Ossi re WARN Act notices.
01/07/19	Gregory F. Pesce	2.40	Review and revise materials re 1113 proposal and related documents (1.3); telephone conference with KL and K&E re same (1.1).
01/07/19	Gregory F. Pesce	1.50	Correspond re Coal Act meeting (.4); prepare materials for same (1.1).
01/07/19	Michael B. Slade	5.10	Review proposal and multiple calls re same (.8); review and revise labor briefs (4.3).
01/07/19	Michael B. Slade	0.80	Review, analyze proposal (.3); telephone conference re same (.5).
01/08/19	Jack N. Bernstein	3.00	Analyze employee and retirement plan issues (2.0); telephone conference re same (0.5); prepare correspondences re same (0.5).
01/08/19	Michael W. Glenn	5.50	Review, revise 1113/1114 brief (3.8); 1 legal research re same (1.7).
01/08/19	Gabriela Zamfir Hensley	1.60	Research re section 1113 procedure and consequences.

Legal Services for the Period Ending January 31, 2019
 Westmoreland Coal Company
 [WLB] Employee / Legacy Issues

Invoice Number: 1050010820
 Matter Number: 42917-15

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
01/08/19	Michael Krasnovsky, P.C.	0.70	Correspond with K&E team re executive compensation (.4); review, analyze same (.3).
01/08/19	Allison McDonald	2.10	Revise E. Martinez declaration re 1113/1114 matters (.2); correspond with L. Martinez re CBA comparison chart (.1); telephone conference with L. Martinez re same (.4); correspond with L. Martinez and M. Slade re same (.1); review and comment on draft 1113/1114 motion (1.3).
01/08/19	Xanath McKeever	3.50	Review and revise 1113/1114 motion.
01/08/19	Gregory F. Pesce	2.40	Review and revise materials re 1113 proposal and related documents (1.3); telephone conference with KL and K&E re same (1.1).
01/08/19	Gregory F. Pesce	1.50	Correspond re Coal Act meeting (.4); prepare materials for same (1.1).
01/08/19	Kirk Porter	0.70	Telephone conference with Company re severance agreement form (.2); review and revise severance form (.3); correspond with K&E team re same (.2).
01/08/19	Michael B. Slade	1.10	Review, analyze proposal (.6); telephone conference with working group re same (.5).
01/08/19	Michael B. Slade	4.30	Telephone conference with Kramer team (.5); revise proposal and telephone conference re same (1.1); review and revise labor briefs (2.7).
01/08/19	Allyson Smith Weinhouse	0.30	Telephone conference with K&E team, Company re severance issues.
01/09/19	Jack N. Bernstein	2.00	Review COBRA issues (1.0); telephone conference re same (.5); prepare correspondences re same (.5).
01/09/19	Michael W. Glenn	3.80	Research re section 1113 motion (1.5); revise and finalize argument 1113 motion (2.3).
01/09/19	Gabriela Zamfir Hensley	0.80	Office conference with C. Koenig re labor obligations research (.3); research re Black Lung liabilities (.5).
01/09/19	George W. Hicks Jr.	0.80	Review bankruptcy court decision and dockets in preparation for appeal (.5); correspond with M. Slade re same (.3).
01/09/19	Chris Koenig	2.30	Review and revise 1113 motion and supporting declarations (2.3).

Legal Services for the Period Ending January 31, 2019
 Westmoreland Coal Company
 [WLB] Employee / Legacy Issues

Invoice Number: 1050010820
 Matter Number: 42917-15

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
01/09/19	Allison McDonald	1.00	Review and revise Stein declaration (.1); correspond with M. Slade re status update re 1113/1114 drafts (.1); revise UMWA vs IUOE chart (.8).
01/09/19	Allison McDonald	0.80	Correspond with K&E team (including C. Koenig and M. Slade) re revised San Juan approval motion (.1); revise motion to approve San Juan CBA (.7).
01/09/19	Xanath McKeever	4.00	Review and revise citations in section 1113/1114 motion.
01/09/19	Gregory F. Pesce	2.10	Conferences with K&E and co-counsel re 1113 and 1114 motions.
01/09/19	Gregory F. Pesce	0.70	Conferences with co-counsel re Coal Act Committee issues.
01/09/19	Michael B. Slade	4.60	Correspond re proposal (.7); draft and revise brief and correspond re same (2.4); participate in advisors telephone conference (.5); participate in intercompany telephone conference (.4); revise IUOE brief (.6).
01/09/19	Michael B. Slade	1.10	Correspond with K&E team re proposal (.7); telephone conference re same (.4).
01/09/19	Logan Taylor Wiggins	1.50	Review and revise of Motion for Order Authorizing Rejecting Collective Bargaining Agreements (1.0); telephone conference with A. Mitchell and A. Klimowicz re Motion for Order Authorizing Rejecting Collective Bargaining Agreements (.5).
01/10/19	Anthony Abate	0.40	Update spreadsheet re retiree letters (.2); prepare and distribute daily docket updates re recently filed pleadings (.2).
01/10/19	Jack N. Bernstein	3.00	Review pension issues (2.0); telephone conference re same (.5); prepare correspondences re same (.5).
01/10/19	Michael W. Glenn	6.20	Prepare for and attend telephone conference with broader litigation team re 1113/1114 motion (.8); review and analyze comments to section 1113/1114 motion (1.4); review and analyze recent proposal letter (2.2); review and analyze draft declarations (1.8).
01/10/19	Gabriela Zamfir Hensley	0.80	Research re Black Lung liabilities.
01/10/19	Alec Klimowicz	8.10	Review and revise Motion pursuant to 11 USC 105, 1113, 1114.

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<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
01/10/19	Chris Koenig	1.20	Telephone conference with K&E litigation team re 1113 motion (.4); telephone conference with K&E litigation team and Centerview re 1113 motion (.4); review and revise 1113 motion (.4).
01/10/19	Allison McDonald	0.50	Correspond with K&E team re status re all 1113/1114 draft pleadings (.1); telephone conference with K&E team re same (.4).
01/10/19	Allison McDonald	0.70	Review and analyze most recent San Juan proposal (.1); revise San Juan approval motion (.2); attend telephone conference re 1113/1114 declaration (.4).
01/10/19	Xanath McKeever	0.50	Telephone conference re briefing for section 1113/1114 motion.
01/10/19	Gregory F. Pesce	2.10	Conferences with K&E and co-counsel re 1113 and 1114 motions.
01/10/19	Gregory F. Pesce	0.70	Conferences with co-counsel re Coal Act Committee issues.
01/10/19	Michael B. Slade	6.50	Prepare for and attend office conference with Coal Act Retiree Representatives (2.8); telephone conference with IUOE representatives and correspond re same (.5); telephone conference with K&E team re briefs and declarations (.5); revise declarations and telephone conference re same with Bremer and Preis (1.1); revise brief (1.6).
01/11/19	Anthony Abate	0.20	Draft template 1113-1114 order.
01/11/19	Maya Ben Meir	3.30	Review and revise the 1113/ 1114 motion (3.2); telephone conference with C. Koenig re same (.1).
01/11/19	Michael W. Glenn	3.10	Review and analyze recent proposal letter (1.4); review and analyze revised 1113/1114 motion (.9); prepare for and participate in telephone conference with K&E team re 1113/1114 motion (.8).
01/11/19	Gabriela Zamfir Hensley	0.20	Telephone conference with C. Koenig, Black Lung counsel re Black Lung obligations.
01/11/19	Alec Klimowicz	1.50	Prepare and draft exhibits re Goodheart Declaration per A. McDonald request.
01/11/19	Chris Koenig	0.90	Review and revise order re 1113/1114 motion (.6); correspond with M. Ben Meir re same (.3).

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<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
01/11/19	Allison McDonald	2.10	Revise Stein declaration (.3); revise Goodheart declaration (1.0); correspond with M. Slade and G. Ossi re same (.1); correspond with A. Mitchell re same (.1); telephone conference with same re same (.1); revise E. Martinez declaration (.5).
01/11/19	Xanath McKeever	4.00	Draft insert for section 1113/1114 motion re congressionally-established sources of backstop funding for Coal Act retiree benefits; research and analysis re same.
01/11/19	Gregory F. Pesce	2.10	Telephone conference with K&E and co-counsel re 1113 and 1114 motions.
01/11/19	Gregory F. Pesce	0.70	Conferences with co-counsel re Coal Act Committee issues.
01/11/19	Michael B. Slade	1.00	Telephone conference with MLP creditors re proposals.
01/11/19	Michael B. Slade	5.90	Correspondence re information requests and revise materials re same (1.1); review and revise brief and declarations (4.8).
01/12/19	Michael W. Glenn	1.80	Review and analyze updated draft section 1113/1114 motion (1.7); correspond with M. Slade re filing (.1).
01/12/19	Xanath McKeever	2.30	Draft insert for section 1113/1114 motion re congressionally-established sources of backstop funding for Coal Act retiree benefits; research and analysis re same.
01/12/19	Michael B. Slade	2.20	Review and revise brief.
01/12/19	Michael B. Slade	0.40	Correspond re declaration (.1); review and edit same (.3).
01/13/19	Gabriela Zamfir Hensley	0.80	Correspond with C. Koenig re Black Lung obligations.
01/13/19	Bryan M. O'Keefe	0.10	Correspond with K&E Corporate team re labor and employment related matters.
01/13/19	Michael B. Slade	2.10	Draft and revise 1113 pleadings (1.7); correspond with K&E team re same (.4).
01/13/19	Michael B. Slade	2.70	Draft and revise 1113 papers and correspondence re same (2.1); correspondence re Coal Act discovery (.6).
01/14/19	Jack N. Bernstein	3.00	Review and analyze pension and related employee issues (2.0); prepare correspondences re same (.5); telephone conference re same (.5).

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01/14/19	Julia R. Foster	0.20	Compile requested 1113/1114 documents for litigation team.
01/14/19	Michael W. Glenn	1.60	Draft declaration for WMLP witness (1.2); correspond with A. McDonald and X. McKeever re status of outstanding declarations and edits to draft motion (.4).
01/14/19	Alec Klimowicz	3.40	Review and revise Motion pursuant to 11 USC 105, 1113, 1114 per M. Slade request.
01/14/19	Alec Klimowicz	1.00	Review and organize exhibits re Motion pursuant to 11 USC 105, 1113, 1114.
01/14/19	Chris Koenig	2.80	Telephone conference with K&E litigation team and G. Ossi re 1113 motion (.5); review and revise section 1113/1114 motion and corresponding declarations (2.1); correspond with K&E litigation team re same (.2).
01/14/19	Rebecca A. Kurysz	4.00	Make revisions to draft brief; prepare table of authorities.
01/14/19	Allison McDonald	6.50	Correspond with L. Martinez re draft declaration and issues re same (.2); telephone conference with G. Ossi and D. Goodheart re declaration (1.1); follow up correspondence with same re same (.5); correspond with L. Martinez re same (.2); telephone conference with L. Martinez and D. Goodheart re L. Martinez draft declaration (1.0); correspondence with same re same (.4); revise D. Goodheart declaration (.6); revise L. Martinez declaration (.8); telephone conference with K&E team re draft status (.5); revise J. Stein declaration (.6); telephone conference with Z. Georgeson re benefits analysis (.3); review and comment on 1113/1114 brief (.1); telephone conference with C. Koenig re same (.1); draft G. Ossi declaration (.1).
01/14/19	Xanath McKeever	1.90	Review and revise 1113/1114 motion (1.5); telephone conference re same (.4).
01/14/19	Bryan M. O'Keefe	1.30	Telephone conference with K&E team re labor relations and strategic next steps (.5); prepare for same (.2); review and analyze collective bargaining history (.6).
01/14/19	Gregory F. Pesce	2.10	Conferences with K&E and co-counsel re 1113 and 1114 motions.

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<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
01/14/19	Gregory F. Pesce	0.70	Conferences with co-counsel re Coal Act Committee issues.
01/14/19	Michael B. Slade	4.70	Draft and revise 1113 papers and declarations re same (4.0); correspond with K&E team re same, proposed orders (.7).
01/14/19	Michael B. Slade	5.10	Draft and revise 1113 papers and declarations re same, correspondence re same, proposed orders (4.7); revise IUOE pleadings (.4).
01/15/19	Jack N. Bernstein	4.00	Analyze employee and employee benefit issues (3.0); prepare correspondences re same (.5); telephone conference re same (.5).
01/15/19	Michael W. Glenn	2.80	Review and analyze finalized draft version of section 1113/1114 brief (2.6); correspond with X. McKeever and A. McDonald re same (.2).
01/15/19	Gabriela Zamfir Hensley	0.30	Telephone conference with M. Slade, company, G. Ossie re IUOE vote, next steps.
01/15/19	Alec Klimowicz	5.50	Review and revise WCC declaration pursuant to 11 USC 105, 1113, 1114 and organize exhibits accordingly per M. Slade request.
01/15/19	Chris Koenig	1.90	Telephone conference with K&E litigation team and the Company re 1113/1114 motion (.3); telephone conference with K&E litigation team, lender advisors re 1113/1114 motion (.7); review and revise 1113/1114 motion (.9).
01/15/19	Rebecca A. Kurysz	1.00	Make revisions to draft brief.
01/15/19	Allison McDonald	3.20	Attend telephone conference re San Juan IUOE vote (.7); revise declarations, including Martinez, Goodheart and Stein (1.5); telephone conferences with M. Slade re same (.2); telephone conference with L. Martinez, D. Goodheart, G. Ossi and M. Slade re same (.5); follow up correspondence with same re same (.2); revise G. Ossi declaration and correspond with same and M. Slade re same (.1).
01/15/19	Xanath McKeever	1.90	Review and revise re draft section 1113/1114 motion.
01/15/19	Michael B. Slade	4.60	Draft and revise labor pleadings (2.5); draft and revise declarations re same (1.4); telephone conference with K&E team re same (.7).

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<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
01/15/19	Michael B. Slade	5.20	Telephone conference with K&E team (.2); draft and revise labor pleadings and declarations re same (3.9); telephone conference with working group re same (.7); telephone conference with same re IUOE (.4).
01/15/19	Logan Taylor Wiggins	2.50	Review and revise Debtors' Motion for an Order Authorizing Debtors to Reject Certain Collective Bargaining Agreements.
01/16/19	Jack N. Bernstein	2.00	Prepare summary of employee transition issues (1.5); prepare correspondences re same (.5).
01/16/19	Yates French	3.00	Finalize witness declarations (2.1); review and revise 1113 brief (.9).
01/16/19	Michael W. Glenn	1.80	Review and analyze declarations and section 1113/1114 motion.
01/16/19	George W. Hicks Jr.	1.60	Telephone conference with M. Slade re Fifth Circuit appeal (.4); review motions from opposing party (.7); provide comments to M. Slade re same (.5).
01/16/19	Alec Klimowicz	0.50	Attend office conference re motion pursuant to 11 USC 105, 1113, 1114 deadlines per M. Slade request.
01/16/19	Chris Koenig	2.10	Telephone conference with K&E lit team re 1113 motion (.2); review and revise 1113 motion and supporting declarations (1.9).
01/16/19	Allison McDonald	7.80	Review, revise and finalize D. Goodheart and L. Martinez declarations (3.2); telephone conferences with M. Slade re same (.2); correspond with L. Martinez re same (.1); correspond with A. Mitchell re same (.1); correspond with K&E team (including M. Slade and G. Pesce) re same (.1); telephone conference with K&E team (including M. Slade and Y. French) re plan for 1113/1114 filing (.2); revise G. Ossi declaration (.1); review and revise M. Puntus declaration (.1); telephone conference with G. Ossi, D. Goodheart, and L. Martinez re lender edits to Goodheart declaration (.2); review and comment on 1113/1114 brief (3.4); telephone conferences with L. Martinez re declaration (.1).
01/16/19	Xanath McKeever	0.50	Review and analyze re draft section 1113/1114 motion.

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01/16/19	Amanda Mitchell	7.80	Review and compile exhibits cited in Goodheart declaration (1.3); review and compile exhibits cited in debtors' motion re sections 1113 and 1114 (3.3); proofread debtors' motion re sections 1113 and 1114 (.8); finalize declarations and exhibits cited in debtors' motion re sections 1113 and 1114 (2.4).
01/16/19	Michael B. Slade	6.40	Draft and revise labor pleadings (3.6); declarations re same (2.8).
01/16/19	Michael B. Slade	7.60	Draft and revise labor pleadings and declarations re same (6.4); telephone conference with Coal Act Retiree Representatives (1.0); telephone conference with Coal Act Funds re appeal (.2).
01/16/19	Logan Taylor Wiggins	3.50	Prepare and finalize exhibits to Debtors' Motion Pursuant to 11 U.S.C. 1113 and 1114.
01/16/19	Logan Taylor Wiggins	3.50	Review and cite-check Debtors' Motion Pursuant to 11 U.S.C. 1113 and 1114.
01/17/19	Jack N. Bernstein	3.00	Review union and related issues (2.0); prepare correspondences re same (.5); telephone conference re same (.5).
01/17/19	Allison McDonald	0.80	Review and analyze correspondence re IUOE negotiations (.1); correspond with C. Koenig re IUOE motion (.1); review and analyze comments from Union re same (.1); correspond with G. Pesce re same (.1); telephone conference with M. Slade, lender constituencies, and S. Williams re case management and strategy (.4).
01/17/19	Michael B. Slade	1.80	Telephone conference with UMWA and lenders (.5); correspondence re 1113 and review issues re same (.9); correspondence re Coal Act Funds' appeal (.4).
01/18/19	Jack N. Bernstein	5.00	Analyze health and pension plan transition issues (2.0); prepare correspondences re same (1.0); telephone conference re same (1.0); review union issues (1.0).
01/18/19	Michael Krasnovsky, P.C.	0.10	Correspond with K&E team re executive compensation.
01/18/19	Gregory F. Pesce	2.10	Review materials re 1113/1114 hearing.
01/18/19	Michael B. Slade	0.50	Telephone conference re witness testimony.

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01/18/19	Michael B. Slade	2.30	Telephone conference re IUOE (.6); review and revise pleadings re IUOE (.9); correspondence re 1113/1114 (.6); analyze issues re discovery scheduling (.2).
01/19/19	Michael B. Slade	1.30	Telephone conference re Coal Act materials (1.0); revise IUOE pleadings (.3).
01/20/19	Michael B. Slade	1.60	Correspondence re discovery.
01/21/19	Michael W. Glenn	3.50	Prepare for and participate telephone conference with M. Slade and broader litigation team (.5); review section 1113 and 1114 motion and other related filings (1.6); draft 30(b)(6) deposition notice (1.2); telephone conference with A. McDonald re outstanding assignments (.2).
01/21/19	Chris Koenig	0.70	Telephone conference with K&E litigation team and 1113/1114 counterparties re depositions (.3); telephone conference with K&E litigation team and the Company re 1113 motion (.4).
01/21/19	Michael Krasnovsky, P.C.	0.20	Correspond with K&E team re executive compensation (.1); review, analyze same (.1).
01/21/19	Allison McDonald	0.90	Telephone conference with K&E team (including M. Slade and Y. French), S. Williams, and Morgan Lewis teams re deposition scheduling (.3); follow up correspondence with Morgan Lewis team re issues re same (.1); telephone conference with K&E team (including M. Slade and G. Pesce) (.3); review and comment on UMWA deposition notice (.2).
01/21/19	Xanath McKeever	0.20	Telephone conference with K&E team re case status.
01/21/19	Gregory F. Pesce	1.10	Conferences with K&E and Company team re preparation for 1113/1114 trial.
01/21/19	Michael B. Slade	2.30	Telephone conference re witness declaration and review same (.8); telephone conference re discovery issues (.3); review and analyze trial issues (1.2).
01/21/19	Michael B. Slade	3.50	Analyze re discovery issues (.9); telephone conference re discovery issues (.3); review trial issues (1.2); telephone conference re IUOE (.7); review and analyze fifth circuit filings (.4).

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01/22/19	Jack N. Bernstein	4.00	Analyze pension issues (3.0); prepare correspondences re same (.5); telephone conference re same (.5).
01/22/19	Michael Francus	2.80	Research motion to expedite standards and read background materials on the case.
01/22/19	Michael W. Glenn	4.30	Draft and revise 30(b)(6) draft notice (2.4); review section 1113 and 1114 motion for additional topics to include in 30(b)(6) notice (1.2); review and analyze exhibit and witness list prepared by A. McDonald (.4); prepare for and telephone conference with A. McDonald re outstanding assignments (.3).
01/22/19	George W. Hicks Jr.	3.90	Review motion to expedite (.5); draft opposition to motion to expedite (3.0); correspond with M. Slade re same (.4).
01/22/19	Alec Klimowicz	0.50	Discuss with A. McDonald project re worker letters.
01/22/19	Alec Klimowicz	5.30	Read and summarize letters from workers or beneficiary and identify coal act involvement per A. McDonald request.
01/22/19	Chris Koenig	0.40	Review and revise opposition to motion to expedite Coal Act Funds' appeal (.3); correspond with G. Pesce, M. Slade, and G. Hicks re same (.1).
01/22/19	Michael Krasnovsky, P.C.	0.20	Correspond with K&E team re executive compensation (.1); review, analyze same (.1).
01/22/19	Allison McDonald	1.20	Correspond with M. Slade re draft exhibit lists (.1); correspond with A. Abate re retiree letters (.1); telephone conference with A. Klimowicz re project re same (.1); draft exhibit list (.5); correspond with M. Slade re draft exhibit list (.1); telephone conference with M. Glenn re witness and exhibit list (.2); review and comment on retiree letter summary (.1).
01/22/19	Amanda Mitchell	0.30	Assist in review of retiree letters.
01/22/19	Gregory F. Pesce	1.60	Conferences with K&E and Company team re prep for 1113/1114 trial.

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01/22/19	Michael B. Slade	5.70	Telephone conference with A&M re assumed liabilities (.6); review and revise declaration (.7); revise IUOE pleadings (.6); telephone conference with Coal Act Retiree Representatives (1.1); review and revise opposition to motion (1.2); correspondence re depositions (.5); draft and revise 30b6 notice (1.0).
01/22/19	Dan Varn	0.30	Review and circulate retiree letters and tracking chart for attorney review.
01/23/19	Jack N. Bernstein	3.00	Review and prepare comments to draft pension notices (2.0); prepare correspondences re same (.5); telephone conference re same (.5).
01/23/19	Michael Francus	1.00	Sort out certificate of interested persons and respond to timing questions for motion to expedite.
01/23/19	Michael W. Glenn	2.20	Review section 1113/1114 motion for additional topic points to be included in 30(b)(6) notice (.5); review and revise finalized 30(b)(6) notice (1.2); prepare for and communicate internally with litigation team re upcoming deposition preparation and schedule (.5).
01/23/19	George W. Hicks Jr.	0.50	Review M. Slade edits to opposition to motion to expedite (.2); correspond with K&E team re certificate of interested persons (.3).
01/23/19	Mark Holden	0.10	Correspond with J. Aycock, A. McDonald re document collection for Coal Act Funds dispute.
01/23/19	Alec Klimowicz	1.00	Review and analyze letters from workers or beneficiary and identify coal act involvement per A. McDonald request.
01/23/19	Alec Klimowicz	2.50	Review and identify declarations missing exhibits from exhibit list per A. McDonald request.
01/23/19	Chris Koenig	2.10	Office conference with G. Pesce and K&E litigation team re 1113/1114 motion (.4); review and revise San Juan surface CBA motion (1.3); review and revise appellate brief opposing expedited appeal (.2); correspond with K&E litigation team re same (.2).
01/23/19	Michael Krasnovsky, P.C.	0.10	Correspond with K&E team re executive compensation.

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01/23/19	Allison McDonald	7.30	Conference with K&E team (including M. Slade and C. Koenig) re 1113/1114 deposition and trial strategy (.5); review and analyze potential exhibits and update and revise exhibit list (2.4); correspond with K&E paralegal team re instructions re same (.1); attend weekly advisor telephone conference with K&E, Kramer Levin and FTI teams (.7); draft D. Goodheart outline (3.1); correspond with L. Wiggins re exhibit list (.1); correspond with M. Slade re same (.1); correspond with Kramer Levin re request for UMWA documents (.1); correspond with M. Slade and L. Wiggins re reliance materials and issues re same (.1); review and comment on draft Coal Act fund discovery requests (.1).
01/23/19	Gregory F. Pesce	1.10	Conferences with K&E and Company team re prep for 1113/1114 trial.
01/23/19	Michael B. Slade	6.10	Office conference with K&E team re 1113 trial (.6); participate in advisors telephone conference (.5); telephone conference re bonds issues (.4); review reliance materials and review same (1.4); revise appellate filing (.6); revise IUOE briefs (.7); correspond with litigation counterparties (.8); draft and revise 30b6 notice (1.1).
01/23/19	Aviana Claire Vergnetti	2.50	Telephone conference with clerk's office re motion to expedite (.3); assist M. Francus with formatting the opposition to the motion to expedite (2.0); assist H. Hild with filing the notice of appearance for G.W. Hicks (.2).
01/23/19	Logan Taylor Wiggins	4.00	Review and coordinate logistics for upcoming depositions (1.0); prepare and finalize Centerview and Lazard Reliance Materials (3.0).
01/24/19	Jack N. Bernstein	4.00	Review and analyze pension issues (2.0); prepare correspondences re same (.5); telephone conference re same (1.5).
01/24/19	Michael Francus	0.60	Review and revise formatted opposition motion.
01/24/19	Yates French	6.50	Attend witness prep telephone conference (2.2); draft witness outlines (2.6); prepare for deposition (1.7).

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01/24/19	George W. Hicks Jr.	0.50	Revise opposition to motion to expedite (.3); correspond with M. Francus re same (.2).
01/24/19	Harry W. Hild	1.50	Coordinate with 5th Circuit clerks and file opposition to motion.
01/24/19	Alec Klimowicz	8.30	Read and summarize letters from workers or beneficiary and identify coal act involvement per A. McDonald request.
01/24/19	Chris Koenig	0.90	Telephone conference with K&E litigation team and Centerview re deposition prep for 1113/1114 motion.
01/24/19	Michael Krasnovsky, P.C.	0.10	Correspond with K&E team re executive compensation.
01/24/19	Allison McDonald	4.70	Attend telephone conference re Beulah bonds (.1); draft demonstrative exhibits (.1); correspond with K&E team (including L. Wiggins and A. Mitchell) re same (.1); review and analyze expert reliance materials (.2); correspondence and telephone conference with L. Wiggins re same (.1); take notes re outstanding projects and questions for M. Slade re same (.2); review and analyze correspondence from Jackson Walker re practices re demonstratives (.1); office conference with M. Slade re exhibits and projects re same (.3); correspond with M Corcoran re contact log (.1); correspond with K&E team (including L. Wiggins and A. Mitchell) re exhibit list (.1); review and analyze documents and prepare set of exhibits and exhibit list (3.2); correspond with K&E team (including M. Slade and L. Wiggins) re Pcorp materials (.1).
01/24/19	Allison McDonald	5.90	Telephone conference with M. Cocoran re Lazard reliance materials (.1); correspond with M. Slade re Beulah materials (.1); telephone conference with M. Slade re exhibit questions (.1); draft email re dataroom upload status for M. Slade (.1); draft D. Goodheart outline (5.2); telephone conferences with M. Slade re bids (.1); telephone conference with Centerview team re same (.1); telephone conference with L. Wiggins re same (.1).
01/24/19	Gregory F. Pesce	1.10	Conferences with K&E and Company team re prep for 1113/1114 trial.

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01/24/19	Kirk Porter	0.10	Correspond with A. Weinhouse re compensation arrangements for employees.
01/24/19	Michael B. Slade	5.80	Telephone conference re bonds and review and revise materials re same (1.6); draft and revise RFPs (.7); telephone conference with witness and follow up re same (2.1); review and analyze exhibits for trial (1.4).
01/24/19	Aviana Claire Vergnetti	0.80	Review and revise the opposition to expedite for M. Francus.
01/24/19	Logan Taylor Wiggins	4.00	Draft and prepare exhibit list and exhibits for 1113/1114 hearing.
01/25/19	Jack N. Bernstein	3.00	Prepare revised pension notices (2.0); prepare correspondences re same (.5); telephone conference re same (.5).
01/25/19	Yates French	4.70	Draft witness outlines (3.7); prepare for deposition (1.0).
01/25/19	Alec Klimowicz	4.00	Review and summarize letters from workers or beneficiary and identify coal act involvement per A. McDonald request.
01/25/19	Chris Koenig	0.60	Telephone conference with K&E litigation team and J. Stein re 1113/1114 deposition (.6).
01/25/19	Hannah Kupsky	0.80	Prepare and revise notice of amended backstop agreement (.7); correspond with J. Lathrop re same (.1).
01/25/19	Allison McDonald	6.40	Draft D. Goodheart outline (3.6); correspond with M. Slade re same (.1); telephone preparation session with J. Stein and M. Slade (.6); follow up telephone conferences with M. Slade re same (.1); correspond with M. Slade and Y. French re exhibit list (.1); correspond with N. Ulanoff re Coal Act documents (.1); review and analyze same (.1); prepare deposition preparation materials for J. Stein declaration (.3); draft L. Martinez outline (1.4).
01/25/19	Gregory F. Pesce	1.10	Conferences with K&E and Company team re prep for 1113/1114 trial.
01/25/19	Michael B. Slade	5.00	Telephone conference with witness re deposition (2.2); review plan objections and correspond re same (1.7); correspondence re Coal Act issues (1.1).

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 Matter Number: 42917-15

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
01/25/19	Aviana Claire Vergnetti	0.80	Research case opening requirements for M. Francus.
01/26/19	George W. Hicks Jr.	3.30	Review bankruptcy docket for record on appeal designations (.8); review decision below and related authorities in preparation for potential expedited briefing (2.5).
01/26/19	Allison McDonald	3.00	Revise exhibit list in accordance with comments from M. Slade (.2); correspond with G. Pesce, C. Koenig and M. Slade re same (.1); draft L. Martinez witness outline (2.5); draft Coal Act RFP responses (.2).
01/26/19	Michael B. Slade	5.40	Telephone conference re Coal Act issues (.2); follow up re same telephone conference re same, and revise term sheet re same (.7); review exhibit and witness list and edit same (.9); revise witness trial outlines (2.8); revise RFP responses (.8).
01/27/19	Yates French	4.50	Prepare for depositions (3.0); draft witness outlines (1.5).
01/27/19	Mark Holden	0.20	Correspond with A. McDonald re document collection for Coal Act dispute.
01/27/19	Allison McDonald	0.70	Correspond with M. Slade re Coal Act documents to produce (.1); review and analyze same (.1); draft demonstrative exhibits and revise exhibit list (.5).
01/27/19	Casey James McGushin	1.80	Review and analyze motion for section 1113 and 1114 relief and declaration of D. Williams in preparation for potential deposition of D. Williams (1.4); discuss request for 1113 and 1114 relief with M. Slade (.4).
01/27/19	Michael B. Slade	3.60	Revise witness outlines (1.6); review and revise RFP responses and review materials re same (.9); edit stipulation and review materials re same (.6); telephone conference with McGushin (.5).
01/28/19	Jack N. Bernstein	3.50	Analyze employee and pension issues (2.0); prepare correspondences re same (.5); telephone conferences re same (1.0).
01/28/19	Neda Davanipour	0.10	Correspond with N. Adzima re proof of claim and certain retirees.

Legal Services for the Period Ending January 31, 2019
 Westmoreland Coal Company
 [WLB] Employee / Legacy Issues

Invoice Number: 1050010820
 Matter Number: 42917-15

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
01/28/19	Yates French	10.20	Prepare for and attend Stein deposition (3.7); draft witness outlines (3.0); prepare for Puntus deposition (3.5).
01/28/19	George W. Hicks Jr.	0.50	Correspond with K&E team re denial of motion to expedite (.3); correspond with M. Slade re record on appeal (.2).
01/28/19	Chris Koenig	3.70	Office conference with Y. French and J. Stein re deposition prep (1.7); attend J. Stein deposition (2.0).
01/28/19	Allison McDonald	6.40	Telephone conference and correspondence with Y. French re Stein preparation (.1); correspond with M. Slade re exhibit list, exhibits and witness outlines (.3); correspond with G. Ossi re CBA exhibits (.1); review and comment on draft responses to Coal Act Fund RFPs (.3); correspond with N. Ulanoff re dataroom updates (.1); prepare set of documents for L. Martinez and D. Goodheart deposition preparation, reviewing and analyzing same (1.2); correspond with K&E team (including L. Wiggins and M. Slade) re same (.2); correspond with K&E team re Project Ascend doc (.2); revise D. Goodheart outline (1.7); revise L. Martinez outline (.7); correspond with M. Slade and Y. French re witness preparation and outlines (.7); review and analyze correspondence re J. Stein deposition (.1); review and analyze documents and update exhibit list (.7).
01/28/19	Casey James McGushin	5.30	Review and analyze materials re Debtors' 1113 and 1114 in preparation for hearing (3.6); review and analyze background materials on case including first day declaration and related materials (1.7).
01/28/19	Amanda Mitchell	1.20	Review and compile documents in preparation for Martinez and Goodheart deposition preparations (1.2).
01/28/19	Michael B. Slade	4.90	Review and revise IUOE brief (.8); revise witness outlines (2.1); telephone conference with Coal Act retiree representative (.2); telephone conference with witnesses to prepare for depositions (1.8).

Legal Services for the Period Ending January 31, 2019
 Westmoreland Coal Company
 [WLB] Employee / Legacy Issues

Invoice Number: 1050010820
 Matter Number: 42917-15

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
01/28/19	Logan Taylor Wiggins	2.50	Review and compile documents in preparation for deposition preparations (1.5); plan and prepare logistics for depositions and upcoming hearing (1.0).
01/29/19	Toni M. Anderson	0.60	Review and prepare Company files for internal processing to usable format in preparation for production, per L. Wiggins.
01/29/19	Jack N. Bernstein	4.00	Review pension and retiree welfare issues (3.0); prepare correspondences re same (0.5); telephone conferences re same (0.5).
01/29/19	Julia R. Foster	0.30	Coordinate February 4, 2019 Hearing preparations.
01/29/19	Yates French	6.20	Prepare for and attend Puntus deposition (3.3); draft witness outlines (2.9).
01/29/19	Chris Koenig	0.50	Review and revise presentation materials for 1113/1114 trial.
01/29/19	Michael Krasnovsky, P.C.	0.10	Correspond with K&E team re executive compensation.
01/29/19	Allison McDonald	2.20	Correspond with A&M re company financial materials (.1); correspond with Y. French re deposition preparation materials and questions re same (.1); revise D. Goodheart direct outline (.4); correspond with L. Wiggins and A. Mitchell re exhibit list and issues re same (.2); correspond with M. Slade re same (.1); review and analyze exhibits related to pension and medical liability and update exhibit list re same (.6); telephone conference with K&E team (including M. Slade and Y. French) re case management and strategy (.3); telephone conference with M. Holden re UCC production (.1); follow up correspondence with M. Slade re same (.1); draft list re open items for exhibit list (.1); correspond with M. Slade re VDR report (.1).

Legal Services for the Period Ending January 31, 2019
 Westmoreland Coal Company
 [WLB] Employee / Legacy Issues

Invoice Number: 1050010820
 Matter Number: 42917-15

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
01/29/19	Casey James McGushin	5.40	Participate in telephone conference with K&E team re preparation for hearing (.2); participate in telephone conference with M. Slade, S. Williams, and S. Gold re preparation for S. Williams testimony (.2); review and analyze materials submitted with Debtors' section 1113 and 1114 motions in preparation for S. Williams testimony (2.9); draft and revise outline of preparation issues for S. Williams preparation session (2.1).
01/29/19	Amanda Mitchell	0.20	Telephone conference with K&E team re exhibit list for upcoming hearing.
01/29/19	Logan Taylor Wiggins	1.50	Draft and prepare exhibit list and exhibits for 1113/1114 hearing.
01/29/19	Logan Taylor Wiggins	1.50	Review and compile documents in preparation for deposition preparations (1.0); plan and prepare logistics for depositions and upcoming hearing (.5).
01/30/19	Maya Ben Meir	3.20	Review, analyze case documents re 1113/1114 process (3.0); correspond with C. Koenig re same (.2).
01/30/19	Jack N. Bernstein	3.00	Analyze pension and collective bargaining issues (2.0); prepare correspondences re same (.5); telephone conferences re same (.5).
01/30/19	Alec Klimowicz	3.40	Review and organize exhibit list per A. McDonald request.
01/30/19	Chris Koenig	0.90	Review and revise chart for 1113/1114 trial (.6); review and revise notice re rescheduling of trial (.3).
01/30/19	Michael Krasnovsky, P.C.	0.10	Correspond with K&E team re executive compensation.
01/30/19	Allison McDonald	8.30	Prepare for and attend witness preparation session (4.8); telephone conference with K. Manoukian re exhibit list and strategy re same (.6); review and analyze exhibits and update exhibit list (2.3); correspond with K&E team (including M. Slade and Y. French) re same (.1); correspond with same re OBEB benefits (.1); review and analyze UMW objection (.4).

Legal Services for the Period Ending January 31, 2019
 Westmoreland Coal Company
 [WLB] Employee / Legacy Issues

Invoice Number: 1050010820
 Matter Number: 42917-15

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
01/30/19	Casey James McGushin	5.70	Prepare for preparation session with D. Williams (2.4); attend witness preparation session with D. Williams (2.2); draft and revise direct examination outline for D. Williams (1.1).
01/30/19	Amanda Mitchell	3.70	Telephone conference with K&E team re exhibit list for upcoming hearing (1.3); draft and update exhibit list for upcoming 1113 and 1114 hearing (2.4).
01/30/19	Michael B. Slade	4.00	Telephone conference with witnesses for deposition (1.4); draft and revise witness outlines (1.8); revise Coal Act discovery and requests (.8).
01/30/19	Michael B. Slade	3.80	Prepare witnesses for deposition (1.4); draft and revise witness outlines (1.8); telephone conference re scheduling and MLP motions (.6).
01/30/19	Allyson Smith Weinhouse	0.10	Correspond with creditor group re transition agreement.
01/31/19	Jack N. Bernstein	4.00	Review employee and pension issues (2.0); prepare correspondences re same (1.0); telephone conferences re same (1.0).
01/31/19	Julia R. Foster	2.40	Correspond with A. Mitchell and L. Wiggins re February 4, 2019 Witness and Exhibit List (.3); prepare and draft February 4, 2019 Hearing Agenda (2.1).
01/31/19	Kim Hicks	0.40	Office conference with K&E team re CBA.
01/31/19	Allison McDonald	5.10	Prepare for and attend depositions.
01/31/19	Casey James McGushin	2.40	Draft and revise outline for direct examination outline and cross points for D. Williams (1.2); participate in strategy telephone conference with K&E team (.4); review and analyze objections filed by Coal Act and UMWA to section 1113 and 1114 motions (.8).
01/31/19	Xanath McKeever	3.80	Draft insert for reply in support of section 1114 motion (2.4); research and analysis re scope of bankruptcy court powers under section 105(a) (1.4).

Legal Services for the Period Ending January 31, 2019
 Westmoreland Coal Company
 [WLB] Employee / Legacy Issues

Invoice Number: 1050010820
 Matter Number: 42917-15

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
01/31/19	Amanda Mitchell	1.20	Telephone conference with K&E team re exhibit list for upcoming hearing (.2); draft and update exhibit list for upcoming 1113 and 1114 hearing (.7); review and compile exhibits for upcoming 1113 and 1114 hearing (.3).
01/31/19	Gregory F. Pesce	1.10	Review and analyze issues re Coal Act settlement matters (.4); telephone conference with Company and coal act representatives re same (.7).
01/31/19	Michael B. Slade	4.10	Attend telephone depositions (1.6); prepare for deposition (2.1); review briefs (.4).
01/31/19	Michael B. Slade	4.60	Attend telephone depositions (1.6); prepare for deposition (2.1); review briefs (.4); revise IUOE briefs (.5).
Total		660.00	

KIRKLAND & ELLIS LLP

AND AFFILIATED PARTNERSHIPS

601 Lexington Avenue
New York, NY 10022

FEIN 36-1326630

March 19, 2019

Westmoreland Coal Company
9540 South Maroon Circle, Suite 300
Englewood, CO 80112

Attn: Michael Hutchinson

Invoice Number: 1050010733

Client Matter: 42917-16

In the Matter of [WLB] Exec. Contracts, Unexpired Leases

For legal services rendered through January 31, 2019
(see attached Description of Legal Services for detail)

\$ 3,004.00

Total legal services rendered

\$ 3,004.00

Legal Services for the Period Ending January 31, 2019
Westmoreland Coal Company
[WLB] Exec. Contracts, Unexpired Leases

Invoice Number: 1050010733
Matter Number: 42917-16

Summary of Hours Billed

<u>Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Ryan Besaw	1.00	325.00	325.00
Timothy Robert Bow	0.80	995.00	796.00
Neda Davanipour	2.10	705.00	1,480.50
Allyson Smith Weinhouse	0.50	805.00	402.50
TOTALS	4.40		\$ 3,004.00

Legal Services for the Period Ending January 31, 2019
 Westmoreland Coal Company
 [WLB] Exec. Contracts, Unexpired Leases

Invoice Number: 1050010733
 Matter Number: 42917-16

Description of Legal Services

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
01/04/19	Neda Davanipour	2.10	Review analyze certain contracts and creditor rights under bankruptcy (1.6); correspond with N. Adzima re same (.5).
01/23/19	Ryan Besaw	0.70	Distribute contracts to DOJ team (.2); compile documents re same (.3); correspond with C. Koenig re same (.2).
01/24/19	Timothy Robert Bow	0.80	Telephone conference with S. Hagreen re PMRU surety bonds (.2); review and analyze coal lease (.2); telephone conference with D. Blanks re vendor issues (.4).
01/24/19	Allyson Smith Weinhouse	0.50	Telephone conference re Colstrip contracts.
01/25/19	Ryan Besaw	0.30	Distribute contracts to DOJ team.
Total		4.40	

KIRKLAND & ELLIS LLP

AND AFFILIATED PARTNERSHIPS

601 Lexington Avenue
New York, NY 10022

FEIN 36-1326630

March 19, 2019

Westmoreland Coal Company
9540 South Maroon Circle, Suite 300
Englewood, CO 80112

Attn: Michael Hutchinson

Invoice Number: 1050010732

Client Matter: 42917-17

In the Matter of [WLB] Hearings

For legal services rendered through January 31, 2019
(see attached Description of Legal Services for detail)

\$ 11,727.00

Total legal services rendered

\$ 11,727.00

Legal Services for the Period Ending January 31, 2019
Westmoreland Coal Company
[WLB] Hearings

Invoice Number: 1050010732
Matter Number: 42917-17

Summary of Hours Billed

<u>Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Susan D. Golden	1.30	1,135.00	1,475.50
Stephen E. Hessler, P.C.	2.50	1,565.00	3,912.50
Gregory F. Pesce	4.20	1,135.00	4,767.00
Michael B. Slade	1.20	1,310.00	1,572.00
TOTALS	9.20		\$ 11,727.00

Legal Services for the Period Ending January 31, 2019
 Westmoreland Coal Company
 [WLB] Hearings

Invoice Number: 1050010732
 Matter Number: 42917-17

Description of Legal Services

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
01/03/19	Susan D. Golden	1.30	Attend telephone conference re status.
01/03/19	Gregory F. Pesce	4.20	Participate in hearing in Houston, TX.
01/03/19	Michael B. Slade	1.20	Participate in telephonic court hearing and follow-up re same.
01/16/19	Stephen E. Hessler, P.C.	2.50	Participate telephonically in the omnibus hearing
Total		9.20	

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March 19, 2019

Westmoreland Coal Company
9540 South Maroon Circle, Suite 300
Englewood, CO 80112

Attn: Michael Hutchinson

Invoice Number: 1050010730

Client Matter: 42917-22

In the Matter of [WLB] Retention - Non K&E

For legal services rendered through January 31, 2019
(see attached Description of Legal Services for detail)

\$ 39,004.00

Total legal services rendered

\$ 39,004.00

Legal Services for the Period Ending January 31, 2019
 Westmoreland Coal Company
 [WLB] Retention - Non K&E

Invoice Number: 1050010730
 Matter Number: 42917-22

Summary of Hours Billed

<u>Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Ryan Besaw	0.50	325.00	162.50
Neda Davanipour	2.40	705.00	1,692.00
Jonathan G.C. Fombonne	3.80	995.00	3,781.00
Susan D. Golden	14.90	1,135.00	16,911.50
Stephen E. Hessler, P.C.	7.00	1,565.00	10,955.00
Gerardo Mijares-Shafai	5.10	920.00	4,692.00
Carrie Therese Oppenheim	0.30	430.00	129.00
Gregory F. Pesce	0.60	1,135.00	681.00
TOTALS	34.60		\$ 39,004.00

Legal Services for the Period Ending January 31, 2019
 Westmoreland Coal Company
 [WLB] Retention - Non K&E

Invoice Number: 1050010730
 Matter Number: 42917-22

Description of Legal Services

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
01/02/19	Jonathan G.C. Fombonne	0.80	Review and analyze McKinsey motion.
01/02/19	Susan D. Golden	1.50	Review and analyze M. Hojnacki deposition transcript.
01/03/19	Neda Davanipour	2.00	Attend telephone conference with K&E team re McKinsey issues.
01/03/19	Jonathan G.C. Fombonne	3.00	Attend status conference on McKinsey retention objection.
01/03/19	Susan D. Golden	1.10	Review and analyze Motion to Strike re Alix Deposition (.5); correspond with G. Pesce re same (.1); telephone conference and correspond with G. Pesce re Judge's comments at hearing re Alix/McKinsey dispute (.5).
01/03/19	Stephen E. Hessler, P.C.	4.50	Prepare for and participate in McKinsey status conference (3.3); conference and correspond with K&E team and Company re next steps (1.2).
01/07/19	Gerardo Mijares-Shafai	3.50	Review, analyze conflicts reports re supplemental declaration (.6); correspond with McKinsey team re same (.1); correspond with conflicts team re same (.4); revise supplemental declaration (1.0); office conference with T. Bow re same (.1); correspond with G. Pesce re same (.1); revise same with G. Pesce comments (.7); review, revise correspondence re entity disclosures to attorney contacts (.3); correspond with R. Holzer re same (.2).
01/07/19	Carrie Therese Oppenheim	0.30	Review precedent re motions to appoint a mediator.
01/08/19	Neda Davanipour	0.10	Correspond with PwC and JW re revised order and review exhibits re same.
01/08/19	Susan D. Golden	3.20	Review mediation motion (3.0); correspond with G. Pesce re same (.2).
01/08/19	Gerardo Mijares-Shafai	0.20	Review, comment re Centerview monthly fee statement.
01/08/19	Gregory F. Pesce	0.60	Conferences with S. Hessler re McKinsey issues.

Legal Services for the Period Ending January 31, 2019
 Westmoreland Coal Company
 [WLB] Retention - Non K&E

Invoice Number: 1050010730
 Matter Number: 42917-22

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
01/09/19	Neda Davanipour	0.10	Correspond with PwC and Schulte re PwC retention order and review corresponding exhibits.
01/09/19	Susan D. Golden	0.30	Telephone conference with F. Carter at Venable re substituting Drinker Biddle.
01/10/19	Susan D. Golden	0.70	Review ANR Transcript re reopening case due to McKinsey declarations.
01/10/19	Gerardo Mijares-Shafai	0.40	Telephone conference with McKinsey team re supplemental declaration (.2); telephone conference with M. Chan re same (.2).
01/11/19	Susan D. Golden	0.60	Telephone conference and correspond with G. Pesce re McKinsey/Marbow dispute and Judge Jones order adjourning hearing until ANR conference concludes.
01/13/19	Susan D. Golden	0.90	Review McKinsey discovery requests and interrogatories to Mar-Bow.
01/14/19	Susan D. Golden	0.70	Review and analyze Mar-Bow's response to Court's agenda in ANR re McKinsey mediation (.4); telephone conference with G. Pesce re same (.3).
01/15/19	Susan D. Golden	2.00	Attend ANR hearing telephonically re joint mediation of Mar-Bow/McKinsey dispute and unsealing of certain documents (1.0); correspond with G. Pesce re same (.2); draft high level summary for S. Hessler and G. Pesce (.8).
01/16/19	Susan D. Golden	0.10	Review order directing Mar-Bow and McKinsey to mediation.
01/22/19	Stephen E. Hessler, P.C.	0.70	Conference and correspond with K&E team re supplemental deceleration.
01/26/19	Ryan Besaw	0.50	Search, distribute documents re McKinsey retention.
01/28/19	Neda Davanipour	0.20	Correspond with K&E team and JW re PwC fee statement and filing re same.
01/28/19	Susan D. Golden	0.50	Telephone conference with S. Lutkis of Drinker Biddle re retention application and motion to substitute counsel.
01/28/19	Gerardo Mijares-Shafai	0.10	Correspond with N. Davanipour re Centerview monthly fee statement.
01/29/19	Susan D. Golden	1.90	Draft board resolution for mediation (1.7); office conference and correspond with G. Pesce re same (.2).

Legal Services for the Period Ending January 31, 2019
 Westmoreland Coal Company
 [WLB] Retention - Non K&E

Invoice Number: 1050010730
 Matter Number: 42917-22

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
01/31/19	Susan D. Golden	1.40	Review Drinker Biddle 327(e) retention application (.8); review Drinker Biddle Substitution of Counsel Motion (.3); correspond with S. Lutkis re comments to Drinker application (.1); correspond with Schulte. Kramer Levin and U.S. Trustee re comments to same (.2).
01/31/19	Stephen E. Hessler, P.C.	1.80	Participate in standing telephone conference with K&E team, Company, Centerview, A&M and McKinsey (1.2); telephone conference and correspond with K&E team re next steps (.6).
01/31/19	Gerardo Mijares-Shafai	0.90	Review, revise Centerview monthly fee statement.
Total		34.60	

KIRKLAND & ELLIS LLP

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601 Lexington Avenue
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FEIN 36-1326630

March 19, 2019

Westmoreland Coal Company
9540 South Maroon Circle, Suite 300
Englewood, CO 80112

Attn: Michael Hutchinson

Invoice Number: 1050010729

Client Matter: 42917-24

In the Matter of [WLB] Tax Issues

For legal services rendered through January 31, 2019
(see attached Description of Legal Services for detail)

\$ 93,695.50

Total legal services rendered

\$ 93,695.50

Legal Services for the Period Ending January 31, 2019
Westmoreland Coal Company
[WLB] Tax Issues

Invoice Number: 1050010729
Matter Number: 42917-24

Summary of Hours Billed

<u>Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Thad W. Davis, P.C.	0.20	1,295.00	259.00
Anthony Vincenzo Sexton	28.70	1,185.00	34,009.50
Nicholas Warther	61.10	870.00	53,157.00
David Wheat, P.C.	4.40	1,425.00	6,270.00
TOTALS	94.40		\$ 93,695.50

Legal Services for the Period Ending January 31, 2019
 Westmoreland Coal Company
 [WLB] Tax Issues

Invoice Number: 1050010729
 Matter Number: 42917-24

Description of Legal Services

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
01/01/19	Anthony Vincenzo Sexton	0.10	Finalize tax blowout materials.
01/02/19	Anthony Vincenzo Sexton	2.70	Telephone conference with K&E team re Canada tax issues and other structuring issues (.2); review and analyze materials re exit structuring (1.4); office conference with K&E team re same (.7); telephone conference with K&E team and KL re exit structuring (.4).
01/02/19	Nicholas Warther	5.80	Research and review tax law re treatment of certain liabilities (2.5); review and revise APA for non-core assets (1.5); correspond with A. Sexton re open tax items and next steps (.3); correspond with A. Sexton re diligence items (.5); review outstanding tax items and create spreadsheet to organize (1.0).
01/03/19	Thad W. Davis, P.C.	0.20	Review and draft correspondence re worthless stock loss.
01/03/19	Anthony Vincenzo Sexton	0.90	Review materials re tax modeling (.5); correspond with Centerview re tax diligence and structuring issues (.4).
01/03/19	Nicholas Warther	3.60	Research and review tax law re treatment of certain liabilities and correspond with A. Sexton re the same (1.1); telephone conference with Westmoreland and K&E teams re status of transaction (.5); review and revise tax portions of Liquidating Trust Agreement with reference to applicable tax law and precedent (2.0).
01/04/19	Anthony Vincenzo Sexton	4.00	Review and analyze Buckingham APA issues (.3); telephone conference with company and PwC re tax analysis (.8); review and analyze materials re same (.9); telephone conference with K&E team re structuring and emergence structure issues (2).
01/04/19	Nicholas Warther	6.70	Telephone conference with PwC and Westmoreland for weekly status telephone conference (1.0); telephone conference with Kramer Levin and PwC re structuring of transaction and future diligence items (1.5); research and review tax law re wage withholding (1.2); review and revise tax portions of liquidating trust agreement (3.0).

Legal Services for the Period Ending January 31, 2019
 Westmoreland Coal Company
 [WLB] Tax Issues

Invoice Number: 1050010729
 Matter Number: 42917-24

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
01/05/19	Anthony Vincenzo Sexton	0.50	Review and analyze tax modeling and structuring issues.
01/05/19	Nicholas Warther	2.00	Review and revise tax portions of liquidating trust agreement (.7); review outstanding tax diligence items and create list of next steps and correspond with A. Sexton re the same (1.3).
01/06/19	Anthony Vincenzo Sexton	0.50	Review and analyze tax modeling and structuring issues.
01/06/19	Nicholas Warther	2.50	Review and revise tax portions of Merida draft PSA and correspond with A. Sexton re the same.
01/07/19	Anthony Vincenzo Sexton	0.90	Review Canadian dividend items (.2); review and revise liquidating trust agreement (.2); telephone conference with K&E team re deal structure issues (.2); review and analyze materials re same (.3).
01/07/19	Nicholas Warther	4.20	Review and revise liquidating trust agreement and correspond with A. Sexton re the same (1.9); research and review tax law re Canadian restructuring steps and correspond with A. Sexton re the same (1.7); correspond with KE debt team and A. Sexton re proposed restructuring steps (.6).
01/08/19	Anthony Vincenzo Sexton	0.50	Review and analyze tax items.
01/08/19	Nicholas Warther	0.80	Correspond with D. Yousefy re entity valuations (.6); correspond with R. Walton re treatment of restructuring by debt documents (.2).
01/08/19	David Wheat, P.C.	0.80	Review and analyze tax issues step plan from Kramer Levin and email A Sexton re above.
01/09/19	Anthony Vincenzo Sexton	0.80	Telephone conference re deal status with K&E team and other advisors (.3); review and analyze issues re additional bidders and tax attributes (.3); correspond with committee (.2).
01/09/19	Nicholas Warther	0.60	Telephone conference with the Company, K&E, and Kramer Levin for weekly advisors telephone conference.
01/10/19	Anthony Vincenzo Sexton	1.30	Telephone conference with KL re exit structure analysis (.4); review and analyze same (.5); telephone conference with K&E team re same (.4).

Legal Services for the Period Ending January 31, 2019
 Westmoreland Coal Company
 [WLB] Tax Issues

Invoice Number: 1050010729
 Matter Number: 42917-24

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
01/10/19	Anthony Vincenzo Sexton	0.20	Review and analyze issues.
01/10/19	Nicholas Warther	2.80	Review and revise restructuring steps memorandum (2.0); review list of tax action items and correspond with K&E teams re the same (.6); telephone conference with M. Fisherman re treatment of proposed transactions per indenture (.2).
01/10/19	David Wheat, P.C.	1.10	Review and analyze tax issues re proposed structure steps (.6); conference and emails with A Sexton re same (.5).
01/11/19	Anthony Vincenzo Sexton	2.20	Telephone conference with K&E team re tax structuring and steps analysis (1.2); review and analyze materials re same (.6); telephone conference with company and PwC re tax structuring and analysis (.4).
01/11/19	Nicholas Warther	1.50	Telephone conference with PwC and K&E team re restructuring steps (.7); telephone conference with PwC, Westmoreland, and A. Sexton for weekly status update (.8).
01/11/19	David Wheat, P.C.	1.40	Telephone conference with PwC re tax issues re proposed restructuring steps (1.0); correspond with A Sexton re above (.4).
01/13/19	Anthony Vincenzo Sexton	0.50	Review and analyze materials re structure options.
01/13/19	Nicholas Warther	1.40	Review and revise list of restructuring steps and correspond with A. Sexton re the same.
01/14/19	Anthony Vincenzo Sexton	1.20	Analyze restructuring steps (.7); telephone conference with PwC re intercompany claim issues (.5).
01/14/19	Nicholas Warther	4.50	Telephone conference with PwC and A. Sexton re tax modeling (.8); telephone conference with PwC and A. Sexton re tax treatment of intercompany accounts (.7); correspond with A. Sexton and PwC re drafting of restructuring steps (.2); review and revise restructuring steps and circulate amongst PwC, K&E team, and Kramer Levin (1.2); telephone conference with KL and PwC re Canadian tax modeling (1.6).
01/14/19	David Wheat, P.C.	0.80	Prepare comments to KL step plan (.4); correspond with A. Sexton re tax issues re same (.4).

Legal Services for the Period Ending January 31, 2019
 Westmoreland Coal Company
 [WLB] Tax Issues

Invoice Number: 1050010729
 Matter Number: 42917-24

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
01/15/19	Anthony Vincenzo Sexton	3.00	Correspond with PwC re recast issue (.6); correspond with K&E team re same (.5); telephone conference with PWC and KL re structuring issues (1.1); review and analyze same (.3); telephone conference with K&E team re same (.5).
01/15/19	Anthony Vincenzo Sexton	0.30	Correspond with K&E team.
01/15/19	Nicholas Warther	1.50	Telephone conference with KL, Fasken, PwC, and A. Sexton re restructuring steps memorandum and miscellaneous tax considerations (1.0); correspond with KL re organizational document language (.5).
01/16/19	Anthony Vincenzo Sexton	1.20	Telephone conference with KL re liquidation trust agreement and related issues (.5); review and analyze issues re same (.3); review and analyze structure chart issues (.4).
01/16/19	Nicholas Warther	3.00	Telephone conference re tax modeling (.4); telephone conference with B. Herzog and A. Sexton re tax modeling and diligence items (.8); review and revise tax portions of liquidating trust agreement (1.1); correspond with PwC and KL re restructuring steps (.5); correspond with KL re organization documents for purchasing entity (.2).
01/17/19	Anthony Vincenzo Sexton	0.70	Review and revise structuring documents and analyze related issues.
01/17/19	Nicholas Warther	3.10	Correspond with Kramer Levin re restructuring steps (.2); revise and revise Kramer Levin draft of restructuring steps and correspond with A. Sexton re the same (1.1); review and revise drafts of first lien and second lien loan term sheets with reference to applicable tax law and correspond with A. Sexton re the same (1.2); correspond with KE bankruptcy team re intercompany claims (.5); correspond with A&M re list of purchased assets (.1).
01/18/19	Anthony Vincenzo Sexton	0.30	Review and revise structuring documents and issues.
01/18/19	Nicholas Warther	1.20	Review and revise restructuring steps (.9); correspond with A. Sexton and Kramer Levin re the same (.3).
01/20/19	Anthony Vincenzo Sexton	0.30	Review and revise structuring documents and analyze related issues.

Legal Services for the Period Ending January 31, 2019
 Westmoreland Coal Company
 [WLB] Tax Issues

Invoice Number: 1050010729
 Matter Number: 42917-24

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
01/21/19	Nicholas Warther	0.60	Telephone conference with PwC re tax modeling and further diligence items.
01/22/19	Nicholas Warther	2.40	Correspond with A. Sexton and PwC re transaction slides (.3); research and review tax law re tax treatment of restructuring steps (2.1).
01/22/19	David Wheat, P.C.	0.30	Analyze correspondence from A Sexton and PwC re tax issues (.2); correspond with to A. Sexton re same (.1).
01/23/19	Anthony Vincenzo Sexton	2.90	Telephone conference with KL and PWC re transfer pricing (.5); correspond with K&E team re case termination motion (.3); correspond with K&E team re reorganizational analysis (1.0); weekly advisor telephone conference (.2); telephone conference with Canadian counsel re steps and issues (.5); review and revise Jewett APA (.2); review and revise plan (.2).
01/23/19	Nicholas Warther	3.20	Telephone conference with PwC, Canadian counsel, and K&E team re Canadian steps and necessary legal documentation (1.0); research and review tax law treatment of various steps (1.0); correspond with A. Sexton re the same (1.0); correspond re diligence requests (.2).
01/24/19	Anthony Vincenzo Sexton	1.00	Telephone conference with PwC and Company re interest deductibility issues (.6); review and revise plan and disclosure statement (.4).
01/24/19	Nicholas Warther	4.30	Review and revise draft of Chapter 11 plan and correspond with C. Koenig and A. Sexton re the same (1.3); review and revise draft of non-core asset sale PSA and correspond with A. Sexton re the same (2.1); correspond with M. Fisherman and R. Walton re approvals needed under debt documents (.1); telephone conference with PwC re modeling interest deductions (.8).
01/25/19	Nicholas Warther	1.00	Telephone conference with Westmoreland and PwC for weekly status telephone conference (.7); review and revise non-core asset sale PSA and correspond with A. Sexton re the same (.3).

Legal Services for the Period Ending January 31, 2019
 Westmoreland Coal Company
 [WLB] Tax Issues

Invoice Number: 1050010729
 Matter Number: 42917-24

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
01/28/19	Anthony Vincenzo Sexton	0.80	Correspond with K&E team and creditors re structure issues (.5); correspond with Canadian counsel re structuring issues (.3).
01/28/19	Nicholas Warther	0.20	Correspond with Kramer Levin re coordination on Canadian corporate issues.
01/29/19	Anthony Vincenzo Sexton	0.70	Telephone conference with KL, PwC, and K&E team re Canadian structuring issues (.7).
01/29/19	Nicholas Warther	1.60	Review and revise documents underlying Canadian debt structure and correspond with Canadian counsel re the same (1.1); telephone conference with creditor and company counsel re restructuring of Canada (.5).
01/30/19	Anthony Vincenzo Sexton	0.70	Telephone conference with KL and K&E team re deal status (.5); correspond with creditors and PwC re transfer pricing issues (.2).
01/30/19	Nicholas Warther	0.20	Correspond with B. Ko re documents needed for transfer pricing analysis.
01/31/19	Anthony Vincenzo Sexton	0.50	Telephone conference with K&E team and Company re deal status.
01/31/19	Nicholas Warther	2.40	Review and revise PwC restructuring slide deck (2.1); correspond with A. Sexton re the same (.3).
Total		94.40	

KIRKLAND & ELLIS LLP

AND AFFILIATED PARTNERSHIPS

601 Lexington Avenue
New York, NY 10022

FEIN 36-1326630

March 19, 2019

Westmoreland Coal Company
9540 South Maroon Circle, Suite 300
Englewood, CO 80112

Attn: Michael Hutchinson

Invoice Number: 1050010728

Client Matter: 42917-26

In the Matter of [WLB] Use, Sale and Lease of Property

For legal services rendered through January 31, 2019
(see attached Description of Legal Services for detail)

\$ 182,361.00

Total legal services rendered

\$ 182,361.00

Legal Services for the Period Ending January 31, 2019
 Westmoreland Coal Company
 [WLB] Use, Sale and Lease of Property

Invoice Number: 1050010728
 Matter Number: 42917-26

Summary of Hours Billed

<u>Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Maya Ben Meir	23.60	595.00	14,042.00
James Romain Dolphin III	1.00	805.00	805.00
Julia R. Foster	0.40	325.00	130.00
John Thomas Goldman	6.50	1,155.00	7,507.50
Kim Hicks	0.80	1,175.00	940.00
Chris Koenig	48.50	995.00	48,257.50
Dilen Kumar	84.90	1,175.00	99,757.50
Gerardo Mijares-Shafai	3.10	920.00	2,852.00
Carrie Therese Oppenheim	0.60	430.00	258.00
Gregory F. Pesce	4.40	1,135.00	4,994.00
Allyson Smith Weinhouse	3.50	805.00	2,817.50
TOTALS	177.30		\$ 182,361.00

Legal Services for the Period Ending January 31, 2019
 Westmoreland Coal Company
 [WLB] Use, Sale and Lease of Property

Invoice Number: 1050010728
 Matter Number: 42917-26

Description of Legal Services

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
01/01/19	Kim Hicks	0.10	Office conference with K&E team re non-core asset sales.
01/02/19	Maya Ben Meir	1.00	Draft notice of filing a revised assigned contracts list (.9); correspond with C. Koenig and G. Pesce re same (.1).
01/02/19	Maya Ben Meir	1.00	Review and revise the notice of filing a revised assigned contracts list (.5); correspond with C. Koenig re same (.5).
01/02/19	John Thomas Goldman	1.00	Review and discuss lender questions and schedules.
01/02/19	Kim Hicks	0.70	Office conference with K&E team re non-core asset sales.
01/02/19	Chris Koenig	1.50	Review and revise notice of amended schedule of assumed and assigned contracts re Buckingham sale (.4); correspond with Buyer's counsel, K&E team, A&M, and Centerview re same (1.1).
01/02/19	Dilen Kumar	6.30	Review and revise form of Buckingham agreement for purposes of Absaloka agreement (1.0); review and revise draft of Absaloka Asset Purchase Agreement (1.0); review and revise Merida draft of non-core Asset Purchase Agreement (1.0); draft issues list re same (1.0); telephone conferences with R. Santa Ana re Absaloka purchase agreement (1.0); telephone conference with J. Bean re transaction status (.3); telephone conference with K&E team re non-core asset sales (.5); correspond with K&E team re same (.5).
01/03/19	Maya Ben Meir	5.70	Draft reply to objections to the Buckingham sale motion (5.5); office conference with C. Koenig re same (.2).
01/03/19	Maya Ben Meir	1.50	Draft notice of filing a second amended assigned contracts list.
01/03/19	John Thomas Goldman	4.00	Review and discuss lender/Creditors' Committee requests for information (2.0); telephone conference with lender's counsel (1.5); conference with A. Membrino re same (.5).

Legal Services for the Period Ending January 31, 2019
 Westmoreland Coal Company
 [WLB] Use, Sale and Lease of Property

Invoice Number: 1050010728
 Matter Number: 42917-26

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
01/03/19	Chris Koenig	1.40	Telephone conference with R. Esposito re assigned contracts relating to sale (.2); telephone conference with Kramer Levin re insurance issues relating to sale (.7); review and revise letter re insurance issues relating to sale (.5).
01/04/19	Maya Ben Meir	4.20	Draft the reply to objections to the Buckingham sale motion (3.2); telephone conference with C. Koenig, G. Pesce and the Company advisors re Merida's offer (1.0).
01/04/19	John Thomas Goldman	1.50	Review and discuss lender requests and schedules.
01/04/19	Gregory F. Pesce	1.10	Conferences with Company and other constituents re Buckingham sale.
01/07/19	Chris Koenig	6.30	Telephone conference with potential purchaser re potential noncore asset sale (.3); telephone conference with Centerview, G. Pesce, J. Stein re potential non-core asset sales (.4); telephone conference with G. Pesce, Centerview, Kramer Levin and FTI re potential non-core asset sale with KL/FTI re Clarke (.5); review and revise motion for non-core asset sale (2.8); correspond with G. Mijares-Shafai and M. Ben Meir re same (.6); correspond with various contract counterparties re assigned contracts to be assumed and assigned to Purchaser in core asset sale (1.4); correspond with K&E restructuring team re same (.3).
01/07/19	Dilen Kumar	10.20	Review and revise combined non-core and Buckingham asset purchase agreement (2.1); telephone conference with R. Santa Ana re the same (.5); telephone conference with C. Koenig re purchase agreement (.5); telephone conference with Merida re revised draft of Buckingham asset purchase agreement (.8); review and mark up revised non-core asset purchase agreement (3.0); research and review precedent asset purchase agreements (1.1); review shell of disclosure schedules (.5); correspond with K&E team re transactions and purchase agreements (1.2); telephone conference with J. Bean re status (.5).

Legal Services for the Period Ending January 31, 2019
 Westmoreland Coal Company
 [WLB] Use, Sale and Lease of Property

Invoice Number: 1050010728
 Matter Number: 42917-26

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
01/07/19	Gregory F. Pesce	1.10	Revise materials re Buckingham sale matters (.4); conferences with Centerview re same (.7).
01/08/19	Chris Koenig	8.90	Review and revise letter to regulators re core asset sale (.6); review and revise non-core asset sale motion and related order (5.8); telephone conference with G. Pesce, Centerview, Kramer Levin re non-core asset sale (.8); correspond with G. Pesce, G. Mijares-Shafai, M. Ben Meir, Centerview re potential non-core asset sale (.9); correspond with various counterparties to contracts to be assumed and assigned to purchaser under core asset sale (.8).
01/08/19	Dilen Kumar	8.30	Review and mark up revised draft of Buckingham asset purchase agreement (3.5); telephone conference with R. Santa Ana re the same (.4); telephone conference with C. Koenig, R. Santa Ana and G. Bulloch re disclosure schedules (.5); telephone conference with R. Santa Ana and C. Koenig re asset purchase agreements (.8); telephone conference with S. Merl re same (.4); telephone conference with Centerview, Kramer Levin, G. Pesce and C. Koenig re non-core asset sales (.9); review revised non-core asset purchase agreement and related precedents (1.1); telephone conference with R. Santa Ana re same (.4); telephone conference with K. Hicks re non-core asset purchase agreement (.3).
01/08/19	Gregory F. Pesce	2.20	Conferences with CVP re sale issues (1.1); correspond with same re same (.3); conferences with J. Stein re sale matters (.8).
01/09/19	Maya Ben Meir	3.00	Draft notice of adjournment of the Buckingham sale motion (1.9); correspond with C. Koenig re same (.1); review and revise the Buckingham sale motion objection tracker (1.0).

Legal Services for the Period Ending January 31, 2019
 Westmoreland Coal Company
 [WLB] Use, Sale and Lease of Property

Invoice Number: 1050010728
 Matter Number: 42917-26

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
01/09/19	Chris Koenig	4.40	Telephone conference with G. Pesce, Centerview, Buckingham buyer re Buckingham sale (.2); telephone conference with A. Weinhouse and A&M re contracts to be assumed and assigned pursuant to the core sale (.5); telephone conference with K&E corporate team and Kramer Levin re noncore purchase agreement (in part) (1.4); review and revise noncore sale motion and corresponding order (1.9); correspond with G. Pesce, Centerview and K&E team re same (.4).
01/09/19	Dilen Kumar	5.20	Telephone conference with Centerview, Kramer Levin, R. Santa Ana, G. Pesce and C. Koenig re non-core APA (2.4); review and analyze Buckingham APA with respect to disclosure schedules (1.1); review and revise Merida Buckingham APA (1.3); telephone conference with J. Preis re property tax matters at Buckingham (.4).
01/09/19	Allyson Smith Weinhouse	1.00	Review, analyze correspondence re assumed contracts (.3); telephone conference with N. Adzima re same (.2); telephone conference with C. Koenig, A&M re same (.5).
01/10/19	Chris Koenig	3.50	Telephone conference with G. Pesce, G. Mijares-Shafai, first lien advisors, the Company, and sureties re plan process (1); telephone conference with A. Weinhouse and A&M re contracts to be assigned as part of the sale (.3); review and revise non-core sale motion (2.2).
01/10/19	Dilen Kumar	8.50	Review and revise Merida Buckingham APA (2.8); correspond and coordinate with Kramer Levin re the same (.5); review revised draft of Buckingham APA from Merida (1.1); review and analyze comments to Buckingham APA from S. Merl (1.8); review revised Buckingham APA and provide comments to R. Santa Ana re the same (1.9); correspond with J. Preis re revised Merida Buckingham APA and send the same to J. Bean (.4).
01/10/19	Gerardo Mijares-Shafai	0.80	Telephone conference with FTI and surety counsel re go-forward structure of WLB purchaser (.7); correspond with J. Stein and J. Micheletti re permit and regulator discussion with lender group (.1).

Legal Services for the Period Ending January 31, 2019
 Westmoreland Coal Company
 [WLB] Use, Sale and Lease of Property

Invoice Number: 1050010728
 Matter Number: 42917-26

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
01/10/19	Allyson Smith Weinhouse	0.40	Telephone conference with contract counterparty, K&E team re assumption schedule (.3); follow up with C. Koenig re same (.1).
01/11/19	Chris Koenig	3.80	Review and revise letter re proposed core asset sale (.5); telephone conference with MLP advisors, first lien advisors, G. Pesce re non-core asset sale (.7); telephone conference with Company, G. Mijares-Shafai, FTI and Kramer Levin re core sale process (.5); review and revise non-core asset sale motion (2.1).
01/11/19	Dilen Kumar	5.70	Review revised draft of Buckingham APA from Merida and draft issues list re the same (1.7); review revised draft of Absaloka APA and provide comments to R. Santa Ana re the same (1.5); review and analyze comments from J. Grafton re the Buckingham APA and respond to inquiries from J. Grafton (1.1); review and analyze comments to Buckingham APA from S. Merl (.5); telephone conference with S. Merl re the same (.4); correspond with K&E team re same (.5).
01/11/19	Gerardo Mijares-Shafai	0.70	Correspond with J. Micheletti and J. Stein re permit and regulatory discussion with WLB lenders (.1); telephone conference with same and WLB Lenders re permit and regulatory issues (.5); correspond with J. Micheletti, J. Stein, and WLB lenders re same (.1).
01/14/19	Dilen Kumar	3.80	Review and revise Merida Buckingham APA (2.1); telephone conference with R. Santa Ana re Buckingham APA (.8); correspond with K&E team re non-core asset sales (.9).
01/15/19	Chris Koenig	3.90	Telephone conference with Centerview/buyer's counsel re non-core asset sale (.3); telephone conference with K&E team and A&M re schedules for core asset sale (.5); telephone conference with Kramer Levin, FTI, Centerview, K&E corporate team re non-core asset sale (.5); review and revise non-core asset sale motion (2.4); telephone conference with G. Pesce and Centerview re sales processes (.2).

Legal Services for the Period Ending January 31, 2019
 Westmoreland Coal Company
 [WLB] Use, Sale and Lease of Property

Invoice Number: 1050010728
 Matter Number: 42917-26

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
01/15/19	Dilen Kumar	8.50	Telephone conference with S. Schwarzbach, R. Santa Ana and Alvarez and Marsal re Credit Bid purchase agreement disclosure schedules (.5); telephone conference with J. Preis, C. Koenig and Kramer Levin re Buckingham APA (.3); telephone conference with J. Preis re draft of CCU Buckingham APA (.5); review and revise CCU Buckingham APA (.9); telephone conference with J. Bean re Buckingham APA (.4); review Merida surety commitment letters (.2); respond to inquiries from J. Grafton re Buckingham APA disclosure schedules (.9); review and provide comments to revised Buckingham Merida APA (3.8); telephone conference with C. Koenig and R. Santa Ana re CCU offer (.5); telephone conference with G. Hunter and P. FitzSimons re sale issues (.5).
01/16/19	Dilen Kumar	3.30	Telephone conference with D. Hughes re Buckingham APA (.4); telephone conference with J. Preis re Merida Buckingham bid (.4); review and analyze issues list from D. Hughes re Buckingham APA (1.0); telephone conference with R. Santa Ana re Buckingham APAs (.8); correspond with K&E team re same (.7).
01/16/19	Allyson Smith Weinhouse	2.10	Correspond with A&M, K&E, opposing counsel re various cure amount issues.
01/17/19	Chris Koenig	2.00	Telephone conference with Company, K&E, Kramer Levin, FTI re regulator issues (.5); telephone conference with K&E team, Kramer Levin, FTI, sureties re surety replacement issues (.4); telephone conference with K&E corporate team, Centerview, potential buyer for non-core assets re potential sale (.6); telephone conference with Kramer, FTI, A&M re executory contracts (.5).

Legal Services for the Period Ending January 31, 2019
 Westmoreland Coal Company
 [WLB] Use, Sale and Lease of Property

Invoice Number: 1050010728
 Matter Number: 42917-26

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
01/17/19	Dilen Kumar	4.90	Telephone conference with G. Hunter and P. FitzSimons re bid status (.3); telephone conference with G. Hunter, J. Bean, C. Koenig, J. Bender and P. FitzSimons re Buckingham bankruptcy process (.6); telephone conference with S. Schwarzbach, R. Santa Ana and A&M re Credit Bid purchase agreement disclosure schedules (.9); review issues list from Squire re Buckingham APA (.7); review and analyze comments from M. Saretsky and J. Kidwell re Buckingham APA (.7); review draft of NRG-Jewett APA and provide comments to R. Santa Ana (1.7).
01/18/19	Julia R. Foster	0.40	Research precedent re 363 Sale Motions.
01/18/19	Chris Koenig	3.10	Telephone conference with the Company, G. Pesce, and Centerview re non-core asset sale status and next steps (.5); telephone conference with K&E corporate team, Kramer Levin, non-core bidder re potential bid (1); review and revise non-core asset sale motion (.7); review and revise non-core asset sale purchase agreement (.5); correspond with K&E corporate team re same (.4).
01/18/19	Dilen Kumar	8.60	Review and analyze revised draft of Buckingham APA from CCU (.6); correspond with J. Kidwell and M. Saretsky re the same (.4); telephone conference with J. Preis, R. Santa Ana, S. Merl and J. Bean re Buckingham APA (.9); review and analyze NRG Jewett term sheet (.6); telephone conference with NRG, J. Preis, S. Bremer, Baker Botts and R. Santa Ana re Jewett term sheet (.8); telephone conference with D. Hughes re Buckingham APA (.4); review and revise draft of Buckingham disclosure schedules (1.2); review and revise NRG-Jewett APA (1.6); revise CCU Buckingham APA and send to Squire (1.5); correspond with K&E team (.6).
01/19/19	Dilen Kumar	3.80	Review revised draft of Jewett NRG APA and provide comments to R. Santa Ana (2.1); review and analyze Merida draft of Transition Services Agreement (1.3); correspond with K&E team (.4).

Legal Services for the Period Ending January 31, 2019
 Westmoreland Coal Company
 [WLB] Use, Sale and Lease of Property

Invoice Number: 1050010728
 Matter Number: 42917-26

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
01/20/19	Chris Koenig	3.50	Review and revise non-core asset sale motion (1.7); review and revise related exhibits (1.3); telephone conference with G. Pesce, Centerview, Kramer Levin and FTI re non-core sale process (.5).
01/20/19	Dilen Kumar	7.80	Telephone conference with J. Preis re Buckingham APA (.4); telephone conference with Centerview, Kramer, and bankruptcy team re Buckingham (.5); review and revise draft of Merida Buckingham APA (2.1); review Merida Buckingham APA disclosure schedules and provide comments to R. Santa Ana re the same (1.8); review and analyze NRG Jewett APA (1.1); review and revise draft of Transition Services Agreement (1.4); correspond with K&E team (.5).
01/21/19	Carrie Therese Oppenheim	0.60	Review Patriot Coal plan and sale documents re notice to WLB parties (.5); correspond with G. Pesce re same (.1).
01/23/19	Chris Koenig	3.80	Telephone conference with G. Pesce, K&E corporate team, and the Company re operational issues relating to non-core asset sale (.4); telephone conference with Kramer Levin and G. Mijares-Shafai re surety issues relating to sale (.6); review and revise closing checklist re sale (.9); correspond with K&E corporate team and the Company re same (.3); telephone conference with G. Mijares-Shafai and surety provider re surety issues relating to sale (.7); telephone conference with D. Kumar and the Company re non-core asset sale (.9).
01/24/19	Maya Ben Meir	4.00	Draft the Puntus declaration to support the new sale motion of Buckingham (2.5); review and revise same in accordance with C. Koenig's comments (1.0); attend telephone conference with K&E team and Ohio officials re Ohio matters in the new sale motion (.5).
01/24/19	Chris Koenig	2.40	Review and revise declaration re non-core asset sale motion (1); correspond with M. Ben Meir re same (.5); telephone conference with governmental authorities, G. Pesce and G. Mijares-Shafai re Buckingham sale (.3); telephone conference with the Company, G. Pesce and Kramer re sale issues (.6).

Legal Services for the Period Ending January 31, 2019
 Westmoreland Coal Company
 [WLB] Use, Sale and Lease of Property

Invoice Number: 1050010728
 Matter Number: 42917-26

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
01/28/19	Maya Ben Meir	3.20	Review and revise Puntus declaration for the Buckingham sale motion (3.0); telephone conference with G. Mijares-Shafai re same (.1); correspond with same re same (.1).
01/28/19	Gerardo Mijares-Shafai	1.60	Correspond with Company advisors re exit financing (.1); telephone conference with same re same (.3); telephone conference with WLB lenders' advisors and Company advisors re same (1.2).
01/29/19	James Romain Dolphin III	1.00	Review and analyze reclamation related documents.
Total		177.30	

KIRKLAND & ELLIS LLP

AND AFFILIATED PARTNERSHIPS

601 Lexington Avenue
New York, NY 10022

FEIN 36-1326630

March 19, 2019

Westmoreland Coal Company
9540 South Maroon Circle, Suite 300
Englewood, CO 80112

Attn: Michael Hutchinson

Invoice Number: 1050010727

Client Matter: 42917-27

In the Matter of [WLB] Utilities

For legal services rendered through January 31, 2019
(see attached Description of Legal Services for detail)

\$ 211.50

Total legal services rendered

\$ 211.50

Legal Services for the Period Ending January 31, 2019
Westmoreland Coal Company
[WLB] Utilities

Invoice Number: 1050010727
Matter Number: 42917-27

Summary of Hours Billed

<u>Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Neda Davanipour	0.30	705.00	211.50
TOTALS	0.30		\$ 211.50

Legal Services for the Period Ending January 31, 2019
Westmoreland Coal Company
[WLB] Utilities

Invoice Number: 1050010727
Matter Number: 42917-27

Description of Legal Services

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
01/10/19	Neda Davanipour	0.30	Review Utility objection re adequate assurance and correspond with A&M and T. Bow re same.
Total		0.30	

KIRKLAND & ELLIS LLP

AND AFFILIATED PARTNERSHIPS

601 Lexington Avenue
New York, NY 10022

FEIN 36-1326630

March 19, 2019

Westmoreland Coal Company
9540 South Maroon Circle, Suite 300
Englewood, CO 80112

Attn: Michael Hutchinson

Invoice Number: 1050010726

Client Matter: 42917-32

In the Matter of [WMLP] Business Operations

For legal services rendered through January 31, 2019
(see attached Description of Legal Services for detail)

\$ 2,676.50

Total legal services rendered

\$ 2,676.50

Legal Services for the Period Ending January 31, 2019
Westmoreland Coal Company
[WMLP] Business Operations

Invoice Number: 1050010726
Matter Number: 42917-32

Summary of Hours Billed

<u>Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Timothy Robert Bow	1.80	995.00	1,791.00
Allyson Smith Weinhouse	1.10	805.00	885.50
TOTALS	2.90		\$ 2,676.50

Legal Services for the Period Ending January 31, 2019
 Westmoreland Coal Company
 [WMLP] Business Operations

Invoice Number: 1050010726
 Matter Number: 42917-32

Description of Legal Services

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
01/22/19	Timothy Robert Bow	0.30	Correspond, telephone conference with A&M, T. Hoffman re royalty payment issue.
01/23/19	Timothy Robert Bow	0.50	Telephone conference with O. Zeltner re Rogers litigation (.2); telephone conference with S. Leyh re vendor issue (.2); correspond, conference with A&M re same (.1).
01/24/19	Timothy Robert Bow	0.30	Correspond, conference with A&M re vendor issue (.2); correspond with A. Kitchen re ordinary course issue (.1).
01/28/19	Timothy Robert Bow	0.30	Review and revise HYG stipulation (.2); correspond with S. Leyh re same (.1).
01/28/19	Allyson Smith Weinhouse	0.80	Review, comment on HYG stipulation.
01/29/19	Timothy Robert Bow	0.40	Correspond with S. Leyh re HYG motion (.2); review and analyze issues re same (.2).
01/30/19	Allyson Smith Weinhouse	0.30	Review, revise HYG stipulation (.1); prepare filing version (.1); coordinate filing re same (.1).
Total		2.90	

KIRKLAND & ELLIS LLP

AND AFFILIATED PARTNERSHIPS

601 Lexington Avenue
New York, NY 10022

FEIN 36-1326630

March 19, 2019

Westmoreland Coal Company
9540 South Maroon Circle, Suite 300
Englewood, CO 80112

Attn: Michael Hutchinson

Invoice Number: 1050010725

Client Matter: 42917-36

In the Matter of [WMLP] Creditor and Stakeholder Issues

For legal services rendered through January 31, 2019
(see attached Description of Legal Services for detail)

\$ 46,818.50

Total legal services rendered

\$ 46,818.50

Legal Services for the Period Ending January 31, 2019
Westmoreland Coal Company
[WMLP] Creditor and Stakeholder Issues

Invoice Number: 1050010725
Matter Number: 42917-36

Summary of Hours Billed

<u>Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Anthony Abate	0.30	325.00	97.50
Neda Davanipour	7.50	705.00	5,287.50
Gerardo Mijares-Shafai	0.50	920.00	460.00
Gregory F. Pesce	36.10	1,135.00	40,973.50
TOTALS	44.40		\$ 46,818.50

Legal Services for the Period Ending January 31, 2019
 Westmoreland Coal Company
 [WMLP] Creditor and Stakeholder Issues

Invoice Number: 1050010725
 Matter Number: 42917-36

Description of Legal Services

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
01/01/19	Gregory F. Pesce	2.10	Telephone conference with JD and SRZ re Oxford issues and sale contingencies.
01/02/19	Gregory F. Pesce	2.10	Telephone conference with JD and SRZ re Oxford issues and sale contingencies.
01/04/19	Gregory F. Pesce	1.20	Telephone conference with SRZ and JD re sale matters.
01/07/19	Gregory F. Pesce	1.10	Telephone conference with SRZ and JD re intercompany matters.
01/09/19	Gregory F. Pesce	2.70	Telephone conference with Jones Day and Schulte re intercompany settlement issues (1.6); review, revise documents re same (1.1).
01/10/19	Neda Davanipour	6.90	Correspond with C. Koenig and G. Mijares re WMLP Plan (.4); review C. Koenig comments, review Plan precedent, and other relevant documents and review revise WMLP Plan re same (6.1); correspond with M. Ben Meir re same (.4).
01/10/19	Gregory F. Pesce	2.70	Telephone conference with Jones Day and Schulte re intercompany settlement issues (1.6); review, revise documents re same (1.1).
01/11/19	Neda Davanipour	0.60	Review revise WLP Plan and correspond with G. Mijares re same.
01/11/19	Gregory F. Pesce	2.70	Telephone conference with Jones Day and Schulte re intercompany settlement issues (1.6); review, revise documents re same (1.1).
01/14/19	Gregory F. Pesce	2.40	Telephone conference with Jones Day and Schulte re intercompany settlement issues (1.6); review, revise documents re same (.8).
01/15/19	Gregory F. Pesce	2.90	Telephone conference with Jones Day and Schulte re intercompany settlement matters.
01/16/19	Gregory F. Pesce	3.10	Telephone conference with Jones Day and Schulte re intercompany settlement matters.
01/17/19	Gregory F. Pesce	1.10	Telephone conference with Jones Day and Schulte re intercompany settlement matters.
01/18/19	Gregory F. Pesce	1.40	Telephone conference with Jones Day and Schulte re intercompany settlement matters.
01/26/19	Gerardo Mijares-Shafai	0.50	Review, analyze WMLP waiver materials (.4); correspond with K&E team re same (.1).

Legal Services for the Period Ending January 31, 2019
 Westmoreland Coal Company
 [WMLP] Creditor and Stakeholder Issues

Invoice Number: 1050010725
 Matter Number: 42917-36

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
01/28/19	Gregory F. Pesce	2.60	Telephone conference with Jones Day and Schulte re confidential intercompany settlement matters.
01/29/19	Gregory F. Pesce	3.10	Telephone conference with Jones Day and Schulte re confidential intercompany settlement matters.
01/30/19	Anthony Abate	0.30	Search for and distribute precedent adversary complaint (.1); draft template objection to MLP Lenders' emergency motion (.2).
01/30/19	Gregory F. Pesce	2.10	Telephone conference with Jones Day and Schulte re confidential intercompany settlement matters.
01/31/19	Gregory F. Pesce	2.80	Telephone conference with Jones Day and Schulte re confidential intercompany settlement matters.
Total		44.40	

KIRKLAND & ELLIS LLP

AND AFFILIATED PARTNERSHIPS

601 Lexington Avenue
New York, NY 10022

FEIN 36-1326630

March 19, 2019

Westmoreland Coal Company
9540 South Maroon Circle, Suite 300
Englewood, CO 80112

Attn: Michael Hutchinson

Invoice Number: 1050010724

Client Matter: 42917-38

In the Matter of [WMLP] Disclosure Statement, Plan, Confirmation

For legal services rendered through January 31, 2019
(see attached Description of Legal Services for detail)

\$ 37,543.00

Total legal services rendered

\$ 37,543.00

Legal Services for the Period Ending January 31, 2019
Westmoreland Coal Company
[WMLP] Disclosure Statement, Plan, Confirmation

Invoice Number: 1050010724
Matter Number: 42917-38

Summary of Hours Billed

<u>Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Maya Ben Meir	11.90	595.00	7,080.50
Neda Davanipour	23.50	705.00	16,567.50
Chris Koenig	7.40	995.00	7,363.00
Gerardo Mijares-Shafai	7.10	920.00	6,532.00
TOTALS	49.90		\$ 37,543.00

Legal Services for the Period Ending January 31, 2019
 Westmoreland Coal Company
 [WMLP] Disclosure Statement, Plan, Confirmation

Invoice Number: 1050010724
 Matter Number: 42917-38

Description of Legal Services

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
01/07/19	Maya Ben Meir	2.50	Office conference with N. Davanipour re WMLP plan (.5); review and revise WMLP plan (2.0).
01/07/19	Neda Davanipour	1.50	Office conference with M. Ben Meir re WMLP Plan (.3) review, analyze precedent re same (1.2).
01/08/19	Maya Ben Meir	5.40	Review, revise WMLP plan (5.0); telephone conference with N. Davanipour re same (.2); office conference with same re same (.2).
01/08/19	Neda Davanipour	6.80	Draft review, revise WMLP Plan (5.0); correspond with M. Ben Meir re same (1.8).
01/09/19	Maya Ben Meir	2.10	Review and revise the WMLP plan (1.9); telephone conference with N. Davanipour re same (.1); telephone conference with A. Anthony re same (.1).
01/09/19	Neda Davanipour	6.60	Review, analyze various sale plans (1.2); draft, review, revise WMLP Plan re same (5.0); correspond with C. Koenig re same (.4).
01/09/19	Neda Davanipour	1.70	Correspond with M. Ben Meir re WMLP Plan (.7); review plan precedents re same (1.0).
01/09/19	Gerardo Mijares-Shafai	0.70	Draft settlement Plan (.6); office conference with C. Koenig re same (.1).
01/10/19	Chris Koenig	4.30	Review and revise WMLP draft chapter 11 plan (3.9); correspond with N. Davanipour and G. Mijares-Shafai re same (.4).
01/10/19	Gerardo Mijares-Shafai	1.30	Draft Creditors' Committee settlement term sheet (.4); revise same per C. Koenig comments (.9).
01/11/19	Maya Ben Meir	1.70	Review and revise WMLP plan.
01/11/19	Neda Davanipour	6.90	Correspond with G. Mijares re WMLP plan (.1); review, analyze C. Koenig comments to WMLP Plan (.8); review, analyze cash collateral order and First Day Declaration (.6); review, revise WMLP Plan re same (4.0); telephone conference with G Mijares re WMLP Plan (.2); correspond with M. Ben Meir re same (.2); review, analyze revised draft of WMLP Plan (1.0).

Legal Services for the Period Ending January 31, 2019
 Westmoreland Coal Company
 [WMLP] Disclosure Statement, Plan, Confirmation

Invoice Number: 1050010724
 Matter Number: 42917-38

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
01/16/19	Maya Ben Meir	0.20	Research re hearings in the current chapter 11 case for WMLP plan.
01/20/19	Chris Koenig	2.50	Review and revise WMLP plan (2.1); correspond with K&E restructuring team re same (.4).
01/20/19	Gerardo Mijares-Shafai	4.70	Revise WMLP plan (1.4); review, analyze C. Koenig comments to plan (.3); revise plan per C. Koenig comments (3.0).
01/21/19	Chris Koenig	0.60	Review and revise WMLP plan (.5); correspond with G. Pesce and G. Mijares-Shafai re same (.1).
01/21/19	Gerardo Mijares-Shafai	0.40	Review revise WMLP plan (.3); correspond with G. Pesce and C. Koenig re same (.1).
Total		49.90	

KIRKLAND & ELLIS LLP

AND AFFILIATED PARTNERSHIPS

601 Lexington Avenue
New York, NY 10022

FEIN 36-1326630

March 19, 2019

Westmoreland Coal Company
9540 South Maroon Circle, Suite 300
Englewood, CO 80112

Attn: Michael Hutchinson

Invoice Number: 1050010819

Client Matter: 42917-39

In the Matter of [WMLP] Employee / Legacy Issues

For legal services rendered through January 31, 2019
(see attached Description of Legal Services for detail)

\$ 21,436.00

Total legal services rendered

\$ 21,436.00

Legal Services for the Period Ending January 31, 2019
Westmoreland Coal Company
[WMLP] Employee / Legacy Issues

Invoice Number: 1050010819
Matter Number: 42917-39

Summary of Hours Billed

<u>Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Allison McDonald	1.40	995.00	1,393.00
Michael B. Slade	15.30	1,310.00	20,043.00
TOTALS	16.70		\$ 21,436.00

Legal Services for the Period Ending January 31, 2019
 Westmoreland Coal Company
 [WMLP] Employee / Legacy Issues

Invoice Number: 1050010819
 Matter Number: 42917-39

Description of Legal Services

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
01/03/19	Allison McDonald	0.50	Review and analyze revised UMWA proposal (.1); revise L. Martinez declaration (.2); correspond with M. Slade re draft declarations (.1); telephone conference with M. Slade re declarations and brief (.1).
01/03/19	Allison McDonald	0.90	Telephone conference with M. Glenn re case background and strategy (.5); correspond with M. Slade re UMWA protective order re labor matters (.1); correspond with M. Glenn re case background and information re same (.3).
01/03/19	Michael B. Slade	5.90	Telephone conference with SRZ and Jones Day teams (.8); draft and revise proposed order (.3); draft and revise labor pleadings (4.8).
01/29/19	Michael B. Slade	9.40	Prepare for and defend depositions (7.1); revise exhibit and witness list (1.4); telephone conference with SRZ and JD teams (.5); revise RFP responses (.4).
Total		16.70	

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March 19, 2019

Westmoreland Coal Company
9540 South Maroon Circle, Suite 300
Englewood, CO 80112

Attn: Michael Hutchinson

Invoice Number: 1050010723

Client Matter: 42917-48

In the Matter of [WMLP] Tax Issues

For legal services rendered through January 31, 2019
(see attached Description of Legal Services for detail)

\$ 9,309.00

Total legal services rendered

\$ 9,309.00

Legal Services for the Period Ending January 31, 2019
Westmoreland Coal Company
[WMLP] Tax Issues

Invoice Number: 1050010723
Matter Number: 42917-48

Summary of Hours Billed

<u>Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Anthony Vincenzo Sexton	6.10	1,185.00	7,228.50
Nicholas Warther	1.90	870.00	1,653.00
David Wheat, P.C.	0.30	1,425.00	427.50
TOTALS	8.30		\$ 9,309.00

Legal Services for the Period Ending January 31, 2019
 Westmoreland Coal Company
 [WMLP] Tax Issues

Invoice Number: 1050010723
 Matter Number: 42917-48

Description of Legal Services

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
01/02/19	Anthony Vincenzo Sexton	0.50	Telephone conference with Jones Day re MLP modeling issues (.4); review MLP transfer tax issues (.1).
01/02/19	Nicholas Warther	1.20	Telephone conference with KL, K&E, and financial advisors for weekly advisors telephone conference (.5); telephone conference with JD and A. Sexton re MLP diligence items and structuring (.7).
01/07/19	Anthony Vincenzo Sexton	0.50	Analyze MLP transfer tax issues.
01/07/19	Nicholas Warther	0.70	Correspond with PwC and Schulte Roth re estimate of Wyoming state transfer taxes.
01/09/19	Anthony Vincenzo Sexton	0.20	Correspond with parties re MLP tax analysis and issues.
01/11/19	Anthony Vincenzo Sexton	1.20	Correspond with parties re MLP asset valuation issues.
01/12/19	Anthony Vincenzo Sexton	0.30	Correspond with parties re MLP asset valuation issues.
01/14/19	Anthony Vincenzo Sexton	0.90	Telephone conference with Jones Day and PwC re MLP tax modeling issues (.2); correspond with K&E team re same (.1); telephone conference with Schulte and PwC re same (.6).
01/16/19	David Wheat, P.C.	0.30	Review and analyze email from A Sexton to PwC re CODI allocation issues.
01/18/19	Anthony Vincenzo Sexton	0.20	Correspond with parties re MLP tax modeling.
01/22/19	Anthony Vincenzo Sexton	0.20	Correspond with PwC re valuation issues.
01/23/19	Anthony Vincenzo Sexton	0.50	Telephone conference with JD re structure steps.
01/25/19	Anthony Vincenzo Sexton	1.60	Standing telephone conference re tax issues with company and PWC (.8); review and revise APA (.2); review tax modeling items (.2); telephone conference with JD re RTM (.4).
Total		8.30	

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March 19, 2019

Westmoreland Coal Company
9540 South Maroon Circle, Suite 300
Englewood, CO 80112

Attn: Michael Hutchinson

Invoice Number: 1050010722

Client Matter: 42917-50

In the Matter of [WMLP] Use, Sale and Lease of Property

For legal services rendered through January 31, 2019
(see attached Description of Legal Services for detail)

\$ 144,347.00

Total legal services rendered

\$ 144,347.00

Legal Services for the Period Ending January 31, 2019
 Westmoreland Coal Company
 [WMLP] Use, Sale and Lease of Property

Invoice Number: 1050010722
 Matter Number: 42917-50

Summary of Hours Billed

<u>Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Maya Ben Meir	12.20	595.00	7,259.00
Kim Hicks	0.80	1,175.00	940.00
Chris Koenig	27.00	995.00	26,865.00
Dilen Kumar	52.10	1,175.00	61,217.50
Ashley M. Membrino	0.70	805.00	563.50
Gerardo Mijares-Shafai	19.80	920.00	18,216.00
Gregory F. Pesce	16.40	1,135.00	18,614.00
Randy Santa Ana	11.60	920.00	10,672.00
TOTALS	140.60		\$ 144,347.00

Legal Services for the Period Ending January 31, 2019
 Westmoreland Coal Company
 [WMLP] Use, Sale and Lease of Property

Invoice Number: 1050010722
 Matter Number: 42917-50

Description of Legal Services

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
01/03/19	Dilen Kumar	0.50	Telephone conference with G. Hunter of Jones Day re MLP asset sales.
01/04/19	Chris Koenig	0.70	Telephone conference with G. Pesce, Centerview team, Conflicts Committee professionals and WMLP professionals re potential asset sale.
01/04/19	Dilen Kumar	1.50	Review and analyze draft of Oxford Asset Purchase Agreement from Jones Day (1.0); telephone conference with G. Hunter re Oxford Asset Purchase Agreement (.5).
01/05/19	Dilen Kumar	0.30	Correspond with Jones Day re revised drafts.
01/05/19	Dilen Kumar	1.00	Review and analyzed revised draft of Oxford Asset Purchase Agreement from Jones Day.
01/07/19	Maya Ben Meir	4.50	Telephone conference with C. Koenig and G. Mijares-Shafai re the Oxford/ Non-core assets sale motion (.2); draft the Oxford/ Non-core assets sale motion (4.2); correspond with G. Mijares-Shafai re same (.1).
01/07/19	Gerardo Mijares-Shafai	5.30	Office conference with C. Koenig re non-core asset sale motion (.5); telephone conference with M. Ben-Meir re same (.1); review, analyze precedent sale motions (1.0); review, revise non-core asset sale motion (3.7).
01/07/19	Gregory F. Pesce	1.60	Conferences with SRZ and JD re Oxford sale issues (.8); revise materials re same (.8).
01/08/19	Maya Ben Meir	3.30	Review and revise the Oxford sale motion (2.2); correspond with C. Koenig and G. Mijares-Shafai re same (.1); attend telephone conference with C. Koenig, G. Pesce, and Company advisors re same (.4); draft objection tracker for objections re initial sale motion (.6).
01/08/19	Chris Koenig	1.00	Telephone conference with K&E corporate team, Jones Day corporate team re non-core asset sale (.2); telephone conference with K&E team and Jones Day restructuring team re non-core asset sale (.5); telephone conference with Centerview and G. Pesce re non-core asset sale (.3).

Legal Services for the Period Ending January 31, 2019
 Westmoreland Coal Company
 [WMLP] Use, Sale and Lease of Property

Invoice Number: 1050010722
 Matter Number: 42917-50

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
01/08/19	Dilen Kumar	0.50	Telephone conference with G. Hunter and Jones Day team re APAs.
01/08/19	Gerardo Mijares-Shafai	1.50	Office conference with C. Koenig re non-core asset sale motion (.1); correspond with M. Ben-Meir re same (.1); review, revise same (.2); telephone conference with Jones Day team re same (.5); correspond with Donlin team re service parties for same (.2); telephone conference with Donlin re same (.2); correspond with First Surety and Lexon counsel re Buckingham motion (.2).
01/08/19	Gregory F. Pesce	1.40	Conference with Jones Day re sale motion (.6); review and revise materials re same (.8).
01/09/19	Gerardo Mijares-Shafai	0.20	Office conference with C. Koenig re service of non-core asset motion (.1); correspond with Jones Day team re same (.1).
01/10/19	Maya Ben Meir	0.90	Review and revise bidding procedures exhibit.
01/10/19	Dilen Kumar	0.30	Telephone conference with G. Hunter re Oxford transaction status.
01/10/19	Gerardo Mijares-Shafai	3.10	Revise non-core asset motion and bidding procedures (1.9); office conference with C. Koenig re revisions to same (.2); revise same with C. Koenig comments (.8); telephone conference with C. Koenig and A&M team re same (.2).
01/11/19	Gerardo Mijares-Shafai	0.40	Telephone conference with counsel for WMLP Lenders, WLB Lenders, Conflicts Committee, and K&E team re sales matters (.3); correspond with C. Koenig re same (.1).
01/12/19	Gerardo Mijares-Shafai	1.30	Telephone conference with counsel and advisors for WLB Debtors, WMLP Debtors, WLB Lenders, and WMLP Lenders re sale of non-core assets and term sheet re same.
01/13/19	Gerardo Mijares-Shafai	1.40	Telephone conference with counsel and advisors for WLB Debtors, WMLP Debtors, WLB Lenders, and WMLP Lenders re sale of non-core assets and term sheet re same.
01/14/19	Dilen Kumar	0.40	Telephone conference with G. Hunter re Oxford APA status.

Legal Services for the Period Ending January 31, 2019
 Westmoreland Coal Company
 [WMLP] Use, Sale and Lease of Property

Invoice Number: 1050010722
 Matter Number: 42917-50

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
01/15/19	Maya Ben Meir	1.50	Review and revise Jones Day's Buckingham / Oxford sale motion (.9); telephone conference with G. Mijares-Shafai re same (.4); correspond with G. Mijares-Shafai re same (.2).
01/15/19	Dilen Kumar	0.80	Coordinate and correspond with Jones Day re Buckingham CCU APAs.
01/16/19	Dilen Kumar	1.10	Review Oxford APA from Jones Day.
01/17/19	Chris Koenig	2.40	Telephone conference with non-core buyer's counsel and Jones day re sale (.5); review and revise non-core sale documentation and sale motion (1.9)
01/17/19	Dilen Kumar	0.80	Telephone conference with Centerview, Lazard, Jones Day, Squire, and CCU re Oxford and Buckingham bids (.5); correspond with Jones Day re CCU draft of Oxford APA (.3).
01/17/19	Gerardo Mijares-Shafai	1.00	Telephone conference with WLB Lenders counsel, FTI team, J. Micheletti, and J. Stein re regulatory and surety updates (.5); telephone conference with same and sureties' counsel re sale and surety bonding considerations (.4); telephone conference with Lexon counsel re same (.1).
01/19/19	Maya Ben Meir	0.50	Review and revise Jones Day's non-core asset sale motion and order.
01/19/19	Chris Koenig	1.40	Telephone conference with G. Pesce, Jones Day, Lazard, and non-core bidder re sale (.1); review and revise non-core sale motion (1.3).
01/19/19	Dilen Kumar	0.90	Telephone conference with Centerview, Squire, K&E team and Jones Day re Oxford sale process (.1); review offer letter from Merida (.4); telephone conference with G. Hunter and P. FitzSimons re Merida and CCU offers (.4).
01/19/19	Gerardo Mijares-Shafai	0.50	Review, analyze Oxford-Buckingham motion materials (.4); correspond with G. Pesce and C. Koenig re same (.1).
01/20/19	Maya Ben Meir	1.20	Review and revise Jones Day Oxford/ Buckingham sale motion.
01/20/19	Chris Koenig	0.50	Correspond with G. Pesce, G. Mijares-Shafai, Centerview, Jones Day re same.

Legal Services for the Period Ending January 31, 2019
 Westmoreland Coal Company
 [WMLP] Use, Sale and Lease of Property

Invoice Number: 1050010722
 Matter Number: 42917-50

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
01/20/19	Gerardo Mijares-Shafai	0.50	Telephone conference re Oxford/Buckingham sales.
01/21/19	Maya Ben Meir	0.30	Attend WMLP status telephone conference with Jones Day, C. Koenig and G. Pesce re the sale motion status.
01/21/19	Chris Koenig	8.70	Review and revise non-core asset sale motion, order, notices, and other exhibits (5.7); review and revise non-core APA (.8); telephone conference with K&E restructuring team and Jones Day re same (.3); correspond with same re same (1.9).
01/21/19	Dilen Kumar	11.40	Review proposed revision to APA from J. Bean (.4); correspond with S. Merl re Merida APA (.6); telephone conference with J. Bean re Buckingham and Blackhawk title matters (.5); telephone conference with G. Pesce, R. Santa Ana, and Westmoreland re Buckingham and Blackhawk title matters (.5); review and comment on revised sale motion (3.6); review and analyze draft of purchaser disclosure schedules (2.1); telephone conference with G. Hunter and P. FitzSimons re Oxford and Buckingham purchase agreements (.5); correspond with J. Bean re Buckingham APA (.4); review and comment on revised seller disclosure schedules and Buckingham APA (2.0); telephone conferences with G. Pesce and R. Santa Ana re status re same (.5); prepare documents for signing (.3).
01/21/19	Gerardo Mijares-Shafai	0.20	Telephone conference with Jones Day and K&E teams re Oxford sale and purchase agreement.
01/21/19	Gregory F. Pesce	1.60	Conferences with Jones Day and Lazard re Oxford sale issues.
01/21/19	Randy Santa Ana	10.90	Review and revise Buckingham/Oxford sale motion (.9); review and revise Buckingham APA and schedules (9.0); correspond with K&E team re same (1.0).
01/22/19	Chris Koenig	4.10	Review and revise non-core sale motion and associated exhibits (3.1); correspond with G. Pesce, K&E corporate team, and Jones Day re same (1).

Legal Services for the Period Ending January 31, 2019
 Westmoreland Coal Company
 [WMLP] Use, Sale and Lease of Property

Invoice Number: 1050010722
 Matter Number: 42917-50

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
01/22/19	Dilen Kumar	12.50	Telephone conference re APA (.5); telephone conference re APA (.6); telephone conference with G. Hunter re Oxford APAs and permit transfer provisions (.9); telephone conferences with J. Bean (1.4); telephone conferences re purchaser-side diligence matters (1.6); review and comment on revised APA (3.8); telephone conferences with R. Santa Ana and J. Bean re signing matters (.8); telephone conferences with G. Pesce re signing matters (.7); coordinate signing day matters (2.2).
01/22/19	Gerardo Mijares-Shafai	0.10	Office conference with C. Koenig re Oxford/Buckingham sale motion.
01/22/19	Gregory F. Pesce	1.70	Conferences with Jones Day and Lazard re Oxford sale issues.
01/23/19	Gregory F. Pesce	1.60	Conferences with Jones Day and Lazard re Oxford sale issues.
01/24/19	Gerardo Mijares-Shafai	0.90	Telephone conference with government entities re Buckingham/Oxford sale motion (.4); telephone conference with K&E team, Company, and WLB lenders' advisors re regulatory considerations for sale (.3); telephone conference with K&E team, Company, WLB lenders', and sureties' counsel re surety considerations for sale (.2).
01/24/19	Gregory F. Pesce	1.90	Review and revise materials for Oxford sale hearing.
01/25/19	Chris Koenig	0.90	Telephone conference with the Company, Jones Day, Lazard re Oxford sale (.5); correspond with Centerview objecting parties re same (.4).
01/25/19	Dilen Kumar	3.30	Review and analyze comments from S. Merl to transition services agreement (.7); telephone conference with S. Merl re same (.6); revise transition services agreement (.6); correspond with Merida re same (.1); telephone conference with J. Bean re transition services agreement (.5); telephone conferences with R. Santa Ana re transition status (.8).
01/25/19	Gregory F. Pesce	1.30	Review and revise materials for Oxford sale hearing.

Legal Services for the Period Ending January 31, 2019
 Westmoreland Coal Company
 [WMLP] Use, Sale and Lease of Property

Invoice Number: 1050010722
 Matter Number: 42917-50

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
01/28/19	Chris Koenig	0.80	Telephone conference with Ohio regulators, G. Pesce, Centerview, Lazard, Jones Day re Oxford sale (.6); correspond with same re same (.2).
01/28/19	Ashley M. Membrino	0.20	Review issues re title commitments and sale.
01/28/19	Gerardo Mijares-Shafai	0.70	Telephone conference with M. Ben-Meir re revisions to Buckingham/Oxford declaration (.3); correspond with M. Ben-Meir re same (.1); review, revise same (.3).
01/28/19	Gregory F. Pesce	1.70	Conferences with Jones Day and other constituents re Oxford sale.
01/29/19	Chris Koenig	1.60	Telephone conference with G. Pesce and the Company re surety issues relating to sales (.3); telephone conference with Jones Day re surety issues (.2); correspond with Jones Day, Kramer Levin, G. Mijares-Shafai, sureties re surety issues (1.1).
01/29/19	Dilen Kumar	5.50	Telephone conference with Kramer Levin, TGF, and K&E team re Canadian amalgamation (.5); review and comment on bill of sale, form of assignment and assumption, form of contract assignment, form of officer certificate (3.6); telephone conference with R. Santa Ana re same (.6); review and analyze comments to Oxford APA from S. Merl (.4); telephone conference and correspond with working group (.4).
01/29/19	Gerardo Mijares-Shafai	0.50	Telephone conferences with Jones Day team re surety comments to Buckingham/Oxford sale order (.4); correspond with K&E corporate team re Oxford/Buckingham schedules (.1).
01/29/19	Gregory F. Pesce	1.10	Conferences with Jones Day and other constituents re Oxford sale.
01/30/19	Kim Hicks	0.80	Office conference with K&E team re drop down.
01/30/19	Chris Koenig	1.80	Telephone conference re Oxford sale (.7); correspond with G. Pesce, Centerview, Jones Day re Oxford sale (1.1).

Legal Services for the Period Ending January 31, 2019
 Westmoreland Coal Company
 [WMLP] Use, Sale and Lease of Property

Invoice Number: 1050010722
 Matter Number: 42917-50

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
01/30/19	Dilen Kumar	7.80	Telephone conference with Kramer Levin, C. Koenig, and R. Santa Ana re Oxford asset purchase agreement (.8); telephone conference with G. Hunter re same (.6); review and analyze revised assignment and assumption agreement, bill of sale, contract assignment agreement, and termination agreement (3.1); review and analyze comments from S. Merl to ancillary agreements (.6); telephone conference with R. Santa Ana re same (.5); telephone conference with C. Koenig re auction procedures (.5); review and analyze revised draft of Oxford purchase agreement (.4); review and analyze revised proposals from CCU (.5); telephone conference with J. Bean re transition services agreement and ancillary documents (.5); review and analyze comments to lease assignment agreement (.3).
01/30/19	Ashley M. Membrino	0.50	Revise Assignment and Assumption (.4); conference with J. Goldman re same (.1).
01/30/19	Gerardo Mijares-Shafai	0.30	Telephone conference with T. Hoffman and C. Koenig re Oxford/Buckingham order (.2); correspond with same, Lexon, and First Surety re same (.1).
01/30/19	Gregory F. Pesce	1.10	Conferences with Jones Day and other constituents re Oxford sale.
01/30/19	Randy Santa Ana	0.70	Telephone conference with Kramer and K&E team re discrepancies between Oxford and Buckingham APAs (.7).
01/31/19	Chris Koenig	3.10	Telephone conference with G. Mijares-Shafai and Jones Day re surety issues (.4); telephone conference with G. Mijares-Shafai, Jones Day, and sureties re surety issues (.4); review and revise language in sale order re objections (.7); correspond with G. Mijares-Shafai and Jones Day re same (.3); correspond with various objecting parties re potential resolutions (1.3).

Legal Services for the Period Ending January 31, 2019
 Westmoreland Coal Company
 [WMLP] Use, Sale and Lease of Property

Invoice Number: 1050010722
 Matter Number: 42917-50

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
01/31/19	Dilen Kumar	3.50	Review and analyze comments from S. Merl to CCU revised proposal and Oxford and Buckingham purchase agreements; e-mails and calls with working group re the same (.6); review and analyze CCU and Merida proposals to prepare for auction (1.9); review and comment on revised Buckingham asset purchase agreement (1.0).
01/31/19	Gerardo Mijares-Shafai	1.90	Telephone conference with WLB lender advisors and Company re regulatory updates re sale of assets (.5); telephone conference with same and sureties' counsel re regulatory updates re sale of assets (.3); telephone conference with Jones Day team re surety considerations for Oxford and Buckingham sale (.3); telephone conference with Lexon, First Surety, and Jones Day team re same (.6); review, analyze notice of successful bidder and exhibits (.1); correspond with J. Stein and K&E team re same (.1).
01/31/19	Gregory F. Pesce	1.40	Conferences with Jones Day and other constituents re Oxford sale.
Total		140.60	

KIRKLAND & ELLIS LLP

AND AFFILIATED PARTNERSHIPS

601 Lexington Avenue
New York, NY 10022

FEIN 36-1326630

March 19, 2019

Westmoreland Coal Company
9540 South Maroon Circle, Suite 300
Englewood, CO 80112

Attn: Michael Hutchinson

Invoice Number: 1050010721

Client Matter: 42917-51

In the Matter of [WMLP] Utilities

For legal services rendered through January 31, 2019
(see attached Description of Legal Services for detail)

\$ 141.00

Total legal services rendered

\$ 141.00

Legal Services for the Period Ending January 31, 2019
Westmoreland Coal Company
[WMLP] Utilities

Invoice Number: 1050010721
Matter Number: 42917-51

Summary of Hours Billed

<u>Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Neda Davanipour	0.20	705.00	141.00
TOTALS	0.20		\$ 141.00

Legal Services for the Period Ending January 31, 2019
Westmoreland Coal Company
[WMLP] Utilities

Invoice Number: 1050010721
Matter Number: 42917-51

Description of Legal Services

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
01/14/19	Neda Davanipour	0.20	Correspond with A&M re MLP utilities objection.
Total		0.20	

KIRKLAND & ELLIS LLP

AND AFFILIATED PARTNERSHIPS

601 Lexington Avenue
New York, NY 10022

FEIN 36-1326630

March 19, 2019

Westmoreland Coal Company
9540 South Maroon Circle, Suite 300
Englewood, CO 80112

Attn: Michael Hutchinson

Invoice Number: 1050010720

Client Matter: 42917-54

In the Matter of [Westmoreland Group] Business Ops

For legal services rendered through January 31, 2019
(see attached Description of Legal Services for detail)

\$ 5,752.00

Total legal services rendered

\$ 5,752.00

Legal Services for the Period Ending January 31, 2019
Westmoreland Coal Company
[Westmoreland Group] Business Ops

Invoice Number: 1050010720
Matter Number: 42917-54

Summary of Hours Billed

<u>Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Timothy Robert Bow	4.60	995.00	4,577.00
Jonathan E. Kidwell	1.00	1,175.00	1,175.00
TOTALS	5.60		\$ 5,752.00

Legal Services for the Period Ending January 31, 2019
 Westmoreland Coal Company
 [Westmoreland Group] Business Ops

Invoice Number: 1050010720
 Matter Number: 42917-54

Description of Legal Services

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
01/02/19	Timothy Robert Bow	2.10	Conference with A. Smith re priority operational items (.2); telephone conference with D. Blanks re vendor agreements (.2); telephone conference with J. Cottrell (.2); review and revise 9019 motion re same (.6); telephone conferences, correspond with K&E team re royalty issue (.3); correspond with K&E team re arbitration inquiry (.2); review and revise vendor agreement (.4).
01/03/19	Timothy Robert Bow	0.40	Review and revise 9019 motion.
01/08/19	Timothy Robert Bow	0.30	Telephone conference with A&M re updates.
01/11/19	Timothy Robert Bow	0.70	Review and analyze exclusivity order revisions (.2); correspond with K&E team re same (.1); telephone conference with vendor re agreement (.4).
01/25/19	Timothy Robert Bow	0.40	Correspond with A&M, Creditors' Committee re bond collateral issue.
01/28/19	Timothy Robert Bow	0.50	Review and analyze vendor agreements (.2); correspond, conference with D. Blanks re same (.2); telephone conference with company re same (.1).
01/29/19	Timothy Robert Bow	0.20	Telephone conference with re leases.
01/29/19	Jonathan E. Kidwell	1.00	Prepare for and participate in telephone conference with K&E team re implications of contract rejection and reclamation obligations (.5); draft, review and correspond with Company and K&E team re same (.5).
Total		5.60	

KIRKLAND & ELLIS LLP

AND AFFILIATED PARTNERSHIPS

601 Lexington Avenue
New York, NY 10022

FEIN 36-1326630

March 19, 2019

Westmoreland Coal Company
9540 South Maroon Circle, Suite 300
Englewood, CO 80112

Attn: Michael Hutchinson

Invoice Number: 1050010719

Client Matter: 42917-55

In the Matter of [Westmoreland Group] Case Admin.

For legal services rendered through January 31, 2019
(see attached Description of Legal Services for detail)

\$ 15,850.00

Total legal services rendered

\$ 15,850.00

Legal Services for the Period Ending January 31, 2019
 Westmoreland Coal Company
 [Westmoreland Group] Case Admin.

Invoice Number: 1050010719
 Matter Number: 42917-55

Summary of Hours Billed

<u>Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Anthony Abate	7.90	325.00	2,567.50
Nicholas Adzima	6.20	595.00	3,689.00
Maya Ben Meir	0.80	595.00	476.00
Ryan Besaw	0.90	325.00	292.50
Timothy Robert Bow	1.00	995.00	995.00
Neda Davanipour	0.70	705.00	493.50
Julia R. Foster	4.30	325.00	1,397.50
Gabriela Zamfir Hensley	3.60	595.00	2,142.00
Harry W. Hild	3.00	250.00	750.00
Chris Koenig	1.80	995.00	1,791.00
Hannah Kupsky	1.60	325.00	520.00
Gerardo Mijares-Shafai	0.80	920.00	736.00
TOTALS	32.60		\$ 15,850.00

Legal Services for the Period Ending January 31, 2019
 Westmoreland Coal Company
 [Westmoreland Group] Case Admin.

Invoice Number: 1050010719
 Matter Number: 42917-55

Description of Legal Services

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
01/01/19	Hannah Kupsky	1.10	Prepare binders of materials for hearing.
01/02/19	Anthony Abate	0.30	Prepare and distribute daily docket updates re recently filed pleadings.
01/02/19	Chris Koenig	1.00	Telephone conference with Company re status of chapter 11 cases and next steps (.3); telephone conference with the Company's advisors re status of chapter 11 cases and next steps (.7).
01/02/19	Hannah Kupsky	0.50	Draft notice re status conference hearing.
01/03/19	Anthony Abate	0.20	Prepare and distribute daily docket updates re recently filed pleadings.
01/04/19	Anthony Abate	1.20	Update tracker chart of letters to court re pension (.8); prepare and distribute daily docket updates re recently filed pleadings (.4).
01/07/19	Anthony Abate	0.60	Attend WIP meeting with K&E team (.4); upload documents to data room (.1); prepare and distribute daily docket updates re recently filed pleadings (.1).
01/07/19	Nicholas Adzima	2.50	Correspond with proof of claim parties (1.6); update voicemail log (.2); correspond with N. Davanipour re same (.2); correspond with K&E team re same (.2); telephone conference with K&E team re work in progress (.3).
01/07/19	Maya Ben Meir	0.30	Attend telephone conference with K&E team re work in progress (.2); prepare for same (.1).
01/07/19	Timothy Robert Bow	0.50	Prepare for and participate in conference with K&E team re work in process.
01/07/19	Neda Davanipour	0.30	Prepare for telephone conference with K&E team re work in progress.
01/07/19	Julia R. Foster	0.40	Participate work in progress meeting with K&E team.
01/07/19	Gabriela Zamfir Hensley	0.90	Revise work in process tracker (.4); office conference with C. Koenig re work in process tracker (.2); attend work in process meeting (.3).
01/07/19	Gerardo Mijares-Shafai	0.50	Office conference with T. Bow and C. Koenig re works in process.
01/08/19	Anthony Abate	0.20	Prepare and distribute daily docket updates re recently filed pleadings.

Legal Services for the Period Ending January 31, 2019
 Westmoreland Coal Company
 [Westmoreland Group] Case Admin.

Invoice Number: 1050010719
 Matter Number: 42917-55

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
01/08/19	Nicholas Adzima	0.30	Correspond with notice of claim party re proof of claim.
01/09/19	Anthony Abate	0.30	Prepare and distribute daily docket updates re recently filed pleadings.
01/11/19	Anthony Abate	0.20	Prepare and distribute daily docket updates re recently filed pleadings.
01/14/19	Maya Ben Meir	0.50	Attend telephone conference with K&E team.
01/14/19	Timothy Robert Bow	0.50	Prepare for and attend conference with K&E team re work in process.
01/14/19	Neda Davanipour	0.40	Telephone conference with K&E Team re case status and work in progress.
01/14/19	Julia R. Foster	0.50	Attend work in progress meeting.
01/14/19	Gabriela Zamfir Hensley	1.30	Revise work in process tracker re case updates (.7); prepare for and attend work in process meeting (.4); revise work in process tracker re meeting updates (.2).
01/14/19	Chris Koenig	0.40	Office conference with K&E restructuring team re status of chapter 11 cases and next steps.
01/14/19	Gerardo Mijares-Shafai	0.30	Office conference with G. Pesce and C. Koenig re works in process.
01/15/19	Anthony Abate	0.50	Prepare and distribute daily docket updates re recently filed pleadings.
01/15/19	Julia R. Foster	2.00	Draft January 16, 2019 hearing Agenda (.6); draft Witness list for January 16, 2019 Hearing (.3); compile materials for January 16, 2019 Hearing (1.1).
01/16/19	Anthony Abate	0.20	Prepare and distribute daily docket updates re recently filed pleadings.
01/16/19	Julia R. Foster	1.40	Prepare materials for January 16, 2019 Hearing.
01/16/19	Chris Koenig	0.40	Review and revise work in progress chart (.2); correspond with G. Zamfir re same (.2).
01/17/19	Anthony Abate	1.30	Update retiree letter tracker chart (.3); prepare template re 345(b) waiver (.5); search for and distribute precedent EFH motion to approve tender offer (.3); prepare and distribute daily docket updates re recently filed pleadings (.2).
01/21/19	Anthony Abate	0.60	Draft and revise notice of settlement (.3); correspond with litigation team re retiree letters (.3).

Legal Services for the Period Ending January 31, 2019
 Westmoreland Coal Company
 [Westmoreland Group] Case Admin.

Invoice Number: 1050010719
 Matter Number: 42917-55

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
01/21/19	Nicholas Adzima	1.30	Draft fee application chart (1.2); correspond with N. Davanipour re same (.1).
01/22/19	Anthony Abate	0.30	Revise notice of settlement (.1); prepare and distribute daily docket updates re recently filed pleadings (.2).
01/22/19	Nicholas Adzima	1.20	Review and analyze interim compensation order (.2); review and revise fee application chart (.2); correspond with N. Davanipour re same (.3); review and revise case closing motion (.4); correspond with K&E team (G. Pesce, C. Koenig) re same (.1).
01/22/19	Gabriela Zamfir Hensley	0.90	Revise work in process tracker (.7); correspond with K&E team re same (.2).
01/23/19	Anthony Abate	0.30	Prepare and distribute daily docket updates re recently filed pleadings.
01/23/19	Ryan Besaw	0.60	Draft notice of cancellation of Jan. 28 hearing (.5); finalize same (.1).
01/23/19	Harry W. Hild	1.50	Draft and file notice of appearance.
01/24/19	Anthony Abate	0.20	Prepare and distribute daily docket updates re recently filed pleadings.
01/24/19	Nicholas Adzima	0.50	Telephone conference with claims notice party (.3); correspond with K&E team, N. Davanipour, and C. Koenig re same (.2).
01/25/19	Anthony Abate	0.40	Prepare and distribute daily docket updates re recently filed pleadings.
01/25/19	Gabriela Zamfir Hensley	0.10	Revise work in process tracker.
01/25/19	Harry W. Hild	1.50	Coordinate with K&E team re further requirements and service requirements.
01/28/19	Anthony Abate	0.20	Prepare and distribute daily docket updates re recently filed pleadings.
01/28/19	Nicholas Adzima	0.40	Review and revise stipulation and order.
01/28/19	Ryan Besaw	0.30	Prepare calendar upcoming deadlines (.2); correspond with K&E team re same (.1).
01/28/19	Gabriela Zamfir Hensley	0.40	Revise work in process tracker re case updates, K&E team comments.
01/29/19	Anthony Abate	0.20	Prepare and distribute daily docket updates re recently filed pleadings.

Legal Services for the Period Ending January 31, 2019
Westmoreland Coal Company
[Westmoreland Group] Case Admin.

Invoice Number: 1050010719
Matter Number: 42917-55

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
01/31/19	Anthony Abate	0.70	Draft and revise February 4 witness/exhibit list (.4); prepare and distribute daily docket updates re recently filed pleadings (.3).
Total		32.60	

KIRKLAND & ELLIS LLP

AND AFFILIATED PARTNERSHIPS

601 Lexington Avenue
New York, NY 10022

FEIN 36-1326630

March 19, 2019

Westmoreland Coal Company
9540 South Maroon Circle, Suite 300
Englewood, CO 80112

Attn: Michael Hutchinson

Invoice Number: 1050010717

Client Matter: 42917-57

In the Matter of [Westmoreland Group] Cred/Stakeholder

For legal services rendered through January 31, 2019
(see attached Description of Legal Services for detail)

\$ 86,353.50

Total legal services rendered

\$ 86,353.50

Legal Services for the Period Ending January 31, 2019
Westmoreland Coal Company
[Westmoreland Group] Cred/Stakeholder

Invoice Number: 1050010717
Matter Number: 42917-57

Summary of Hours Billed

<u>Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Stephen E. Hessler, P.C.	31.10	1,565.00	48,671.50
Gregory F. Pesce	33.20	1,135.00	37,682.00
TOTALS	64.30		\$ 86,353.50

Legal Services for the Period Ending January 31, 2019
 Westmoreland Coal Company
 [Westmoreland Group] Cred/Stakeholder

Invoice Number: 1050010717
 Matter Number: 42917-57

Description of Legal Services

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
01/01/19	Gregory F. Pesce	2.80	Conferences with Kramer re sale process and other next steps (1.4); correspond with same re same (1.4).
01/02/19	Stephen E. Hessler, P.C.	3.50	Conference and correspond with K&E team and Company re next steps.
01/04/19	Stephen E. Hessler, P.C.	2.50	Conference and correspond with K&E team and Company re next steps.
01/04/19	Gregory F. Pesce	0.60	Review materials re Creditors' Committee depositions.
01/07/19	Stephen E. Hessler, P.C.	1.50	Conference and correspond with K&E team and Company re next steps.
01/08/19	Stephen E. Hessler, P.C.	3.50	Conference and correspond with K&E team and Company re next steps.
01/08/19	Gregory F. Pesce	3.40	Conference with FTI and KL re funding issues (.7); conference with FTI and KL re labor issues (.8); correspond with KL and FTI re various confirmation and closing issues (1.9).
01/09/19	Stephen E. Hessler, P.C.	4.00	Conference and correspond with K&E team and Company re next steps.
01/10/19	Stephen E. Hessler, P.C.	3.00	Conference and correspond with K&E team and Company re next steps.
01/11/19	Stephen E. Hessler, P.C.	1.50	Conference and correspond with K&E team and Company re next steps.
01/15/19	Stephen E. Hessler, P.C.	3.50	Conference and correspond with K&E team and Company re next steps.
01/16/19	Stephen E. Hessler, P.C.	0.50	Telephone conference and correspond with K&E team and Company re next steps.
01/19/19	Gregory F. Pesce	1.40	Telephone conference with Kramer and Jones Day re intercompany settlement matters.
01/20/19	Gregory F. Pesce	1.10	Telephone conference with Kramer and Jones Day re intercompany settlement matters.
01/21/19	Stephen E. Hessler, P.C.	1.50	Participate telephonically in weekly update meeting (.6); conference and correspond with K&E team and Company re next steps (.9).
01/21/19	Gregory F. Pesce	1.80	Telephone conference with Kramer and Jones Day re intercompany settlement matters.

Legal Services for the Period Ending January 31, 2019
 Westmoreland Coal Company
 [Westmoreland Group] Cred/Stakeholder

Invoice Number: 1050010717
 Matter Number: 42917-57

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
01/22/19	Stephen E. Hessler, P.C.	0.30	Conference and correspond with K&E team and Company re next steps.
01/22/19	Gregory F. Pesce	2.80	Telephone conference with Kramer and Jones Day re intercompany settlement matters.
01/23/19	Stephen E. Hessler, P.C.	1.50	Conference and correspond with K&E team and Company re next steps.
01/23/19	Gregory F. Pesce	2.20	Telephone conference with Kramer and Jones Day re intercompany settlement matters.
01/24/19	Gregory F. Pesce	2.40	Telephone conference with Kramer and Jones Day re intercompany settlement matters.
01/25/19	Stephen E. Hessler, P.C.	1.50	Conference and correspond with K&E team re next steps.
01/25/19	Gregory F. Pesce	4.20	Telephone conference with Kramer and Jones Day re intercompany settlement matters (3.1); correspond with same re same (1.1).
01/26/19	Gregory F. Pesce	2.30	Telephone conference with Kramer and Jones Day re intercompany settlement matters.
01/27/19	Gregory F. Pesce	2.10	Telephone conference with Kramer and Jones Day re intercompany settlement matters.
01/28/19	Stephen E. Hessler, P.C.	0.30	Conference and correspond with K&E team and Company re deposition and next steps.
01/28/19	Gregory F. Pesce	1.20	Conferences with Kramer re next steps and settlement issues.
01/29/19	Stephen E. Hessler, P.C.	1.00	Conference and correspond with K&E team re next steps.
01/29/19	Gregory F. Pesce	1.70	Conferences with Kramer re next steps and settlement issues.
01/30/19	Stephen E. Hessler, P.C.	1.50	Conference and correspond with K&E team, Company, Centerview and A&M re MLP; confer and correspond with K&E team re next steps.
01/30/19	Gregory F. Pesce	2.10	Conferences with Kramer re next steps and settlement issues.
01/31/19	Gregory F. Pesce	1.10	Conferences with Kramer re next steps and settlement issues.
Total		64.30	

KIRKLAND & ELLIS LLP

AND AFFILIATED PARTNERSHIPS

601 Lexington Avenue
New York, NY 10022

FEIN 36-1326630

March 19, 2019

Westmoreland Coal Company
9540 South Maroon Circle, Suite 300
Englewood, CO 80112

Attn: Michael Hutchinson

Invoice Number: 1050010715

Client Matter: 42917-59

In the Matter of [Westmoreland Group] Hearings

For legal services rendered through January 31, 2019
(see attached Description of Legal Services for detail)

\$ 6,031.00

Total legal services rendered

\$ 6,031.00

Legal Services for the Period Ending January 31, 2019
Westmoreland Coal Company
[Westmoreland Group] Hearings

Invoice Number: 1050010715
Matter Number: 42917-59

Summary of Hours Billed

<u>Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Neda Davanipour	0.40	705.00	282.00
Gabriela Zamfir Hensley	0.40	595.00	238.00
Gregory F. Pesce	1.10	1,135.00	1,248.50
Anna G. Rotman, P.C.	3.10	1,375.00	4,262.50
TOTALS	5.00		\$ 6,031.00

Legal Services for the Period Ending January 31, 2019
 Westmoreland Coal Company
 [Westmoreland Group] Hearings

Invoice Number: 1050010715
 Matter Number: 42917-59

Description of Legal Services

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
01/02/19	Gregory F. Pesce	1.10	Participate in omnibus hearing in Houston, TX.
01/03/19	Anna G. Rotman, P.C.	3.10	Participate in hearing in Houston, TX
01/16/19	Neda Davanipour	0.40	Attend WLB omnibus and exclusivity hearing telephonically.
01/16/19	Gabriela Zamfir Hensley	0.40	Telephonically attend exclusivity hearing.
Total		5.00	

KIRKLAND & ELLIS LLP

AND AFFILIATED PARTNERSHIPS

601 Lexington Avenue
New York, NY 10022

FEIN 36-1326630

March 19, 2019

Westmoreland Coal Company
9540 South Maroon Circle, Suite 300
Englewood, CO 80112

Attn: Michael Hutchinson

Invoice Number: 1050010714

Client Matter: 42917-60

In the Matter of [Westmoreland Group] Non-Working Travel

For legal services rendered through January 31, 2019
(see attached Description of Legal Services for detail)

\$ 39,911.50

Total legal services rendered

\$ 39,911.50

Legal Services for the Period Ending January 31, 2019
 Westmoreland Coal Company
 [Westmoreland Group] Non-Working Travel

Invoice Number: 1050010714
 Matter Number: 42917-60

Summary of Hours Billed

<u>Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Jamie Alan Aycock	5.60	1,095.00	6,132.00
Julia R. Foster	3.00	325.00	975.00
Yates French	4.30	1,120.00	4,816.00
Chris Koenig	7.30	995.00	7,263.50
Dilen Kumar	2.00	1,175.00	2,350.00
Allison McDonald	3.50	995.00	3,482.50
Casey James McGushin	3.30	995.00	3,283.50
Orla Patricia O'Callaghan	5.20	595.00	3,094.00
Michael B. Slade	6.50	1,310.00	8,515.00
TOTALS	40.70		\$ 39,911.50

Legal Services for the Period Ending January 31, 2019
 Westmoreland Coal Company
 [Westmoreland Group] Non-Working Travel

Invoice Number: 1050010714
 Matter Number: 42917-60

Description of Legal Services

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
01/02/19	Jamie Alan Aycock	2.50	Travel from Houston, TX to New York, NY for witness preparation and depositions of S. Bremer and R. Campagna (billed at half time).
01/02/19	Chris Koenig	1.60	Travel from Chicago, IL to New York, NY for deposition preparation and depositions (billed at half time).
01/02/19	Orla Patricia O'Callaghan	2.50	Travel from Houston, TX to New York, NY for witness preparation and deposition (billed at half time).
01/02/19	Michael B. Slade	2.30	Travel from Chicago, IL to Houston, TX for hearing (1.2) (billed at half time); travel from Houston, TX to Chicago, IL (1.1) (billed at half time).
01/05/19	Jamie Alan Aycock	3.10	Travel from New York, NY to Houston, TX from depositions of S. Bremer and R. Campagna (billed at half time).
01/05/19	Chris Koenig	1.60	Travel from New York, NY to Chicago, IL returning from depositions (billed at half time).
01/06/19	Orla Patricia O'Callaghan	2.70	Travel from New York, NY to Houston, TX on delayed flight (billed at half time).
01/10/19	Michael B. Slade	2.40	Travel from Chicago, IL to Houston, TX for meeting with Coal Act Retiree Representatives (1.2) (billed at half time); travel from Houston, TX to Chicago, IL from meeting (1.2) (billed at half time).
01/14/19	Julia R. Foster	2.70	Travel from Chicago, IL to Houston, TX for January 16, 2019 Hearing (billed at half time).
01/16/19	Julia R. Foster	0.30	Travel from Kirkland Houston Office to Court (.2) (billed at half time); travel from Court to Kirkland Houston Office (.1) (billed at half time).
01/27/19	Yates French	1.80	Travel from Chicago, IL to New York, NY (billed at half time).
01/27/19	Chris Koenig	0.70	Travel from Chicago, IL to New York, NY for 1113/1114 depositions (billed at half time).

Legal Services for the Period Ending January 31, 2019
 Westmoreland Coal Company
 [Westmoreland Group] Non-Working Travel

Invoice Number: 1050010714
 Matter Number: 42917-60

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
01/28/19	Michael B. Slade	1.80	Travel from Chicago, IL to New York, NY for depositions (billed at half time).
01/29/19	Yates French	2.50	Travel from Chicago, IL to Denver, CO re deposition and deposition preparation (billed at half time).
01/29/19	Chris Koenig	1.60	Travel from New York, NY to Chicago, IL (.8) (billed at half time); travel from NY depositions and meetings (.8) (billed at half time).
01/29/19	Allison McDonald	1.80	Travel from Chicago, IL to Denver, CO for depositions (billed at half time).
01/29/19	Casey James McGushin	1.50	Travel from Chicago, IL to Birmingham, AL for preparation session with S. Williams (billed at half time).
01/30/19	Casey James McGushin	1.80	Travel from Birmingham, AL, to Atlanta, GA, to Chicago, IL following witness preparation for D. Williams (billed at half time).
01/31/19	Chris Koenig	1.80	Travel from Chicago, IL to Houston, TX re auction (billed at half time).
01/31/19	Dilen Kumar	2.00	Travel from Dallas, TX to Houston, TX re auction (billed at half time).
01/31/19	Allison McDonald	1.70	Travel from Denver, CO to Chicago, IL (billed at half time).
Total		40.70	

KIRKLAND & ELLIS LLP

AND AFFILIATED PARTNERSHIPS

601 Lexington Avenue
New York, NY 10022

FEIN 36-1326630

March 19, 2019

Westmoreland Coal Company
9540 South Maroon Circle, Suite 300
Englewood, CO 80112

Attn: Michael Hutchinson

Invoice Number: 1050010713

Client Matter: 42917-61

In the Matter of [Westmoreland Group] Retention Fee/K&E

For legal services rendered through January 31, 2019
(see attached Description of Legal Services for detail)

\$ 79,454.50

Total legal services rendered

\$ 79,454.50

Legal Services for the Period Ending January 31, 2019
 Westmoreland Coal Company
 [Westmoreland Group] Retention Fee/K&E

Invoice Number: 1050010713
 Matter Number: 42917-61

Summary of Hours Billed

<u>Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Nicholas Adzima	5.60	595.00	3,332.00
Maya Ben Meir	20.20	595.00	12,019.00
Ryan Besaw	0.40	325.00	130.00
Timothy Robert Bow	8.50	995.00	8,457.50
Neda Davanipour	45.90	705.00	32,359.50
Susan D. Golden	0.80	1,135.00	908.00
Gabriela Zamfir Hensley	6.70	595.00	3,986.50
Chris Koenig	3.80	995.00	3,781.00
Gerardo Mijares-Shafai	11.30	920.00	10,396.00
Carrie Therese Oppenheim	0.20	430.00	86.00
Robert Orren	9.30	430.00	3,999.00
TOTALS	112.70		\$ 79,454.50

Legal Services for the Period Ending January 31, 2019
 Westmoreland Coal Company
 [Westmoreland Group] Retention Fee/K&E

Invoice Number: 1050010713
 Matter Number: 42917-61

Description of Legal Services

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
01/02/19	Neda Davanipour	2.80	Review K&E invoices to ensure compliance with the U.S. Trustee guidelines.
01/03/19	Timothy Robert Bow	4.20	Review and revise invoices to ensure compliance with U.S. Trustee guidelines (3.8); correspond, conference with K&E team re same (.4).
01/07/19	Timothy Robert Bow	0.30	Review and analyze supplemental declaration (.2); correspond, conference with K&E team re same (.1).
01/09/19	Robert Orren	5.30	Prepare K&E October fee statement for filing (3.3); revise same (1.0); correspond with K&E and JW working groups re same (1.0).
01/10/19	Maya Ben Meir	1.80	Review and revise time entries of K&E team re confidentiality, privilege, and compliance with U.S. Trustee guidelines.
01/10/19	Robert Orren	0.20	Distribute to K&E billing filed K&E October fee application.
01/11/19	Maya Ben Meir	2.00	Review and revise time entries of K&E team re confidentiality, privilege, and compliance with U.S. Trustee guidelines.
01/11/19	Gabriela Zamfir Hensley	1.60	Review, revise K&E invoices re confidentiality, privilege, and compliance with U.S. Trustee guidelines.
01/12/19	Ryan Besaw	0.40	Calculate Westmoreland Group fees billed for October and November.
01/12/19	Chris Koenig	2.10	Review and revise December invoice to ensure compliance with U.S. Trustee guidelines.
01/13/19	Gabriela Zamfir Hensley	0.40	Review, revise K&E invoices re confidentiality, privilege, and compliance with U.S. Trustee guidelines.
01/13/19	Gerardo Mijares-Shafai	1.80	Review, revise December invoice re confidentiality, privilege, and compliance with U.S. Trustee guidelines.
01/14/19	Nicholas Adzima	1.70	Review and revise K&E invoices per U.S. Trustee guidelines.
01/14/19	Maya Ben Meir	0.70	Review and analyze budget and staffing data chart (.6); telephone conference with G. Mijares-Shafai re same (.1).

Legal Services for the Period Ending January 31, 2019
 Westmoreland Coal Company
 [Westmoreland Group] Retention Fee/K&E

Invoice Number: 1050010713
 Matter Number: 42917-61

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
01/14/19	Timothy Robert Bow	0.40	Correspond, conference with N. Davanipour re fee application (.2); correspond with K&E team re invoice review (.2).
01/14/19	Neda Davanipour	0.20	Correspond with K&E team re fee application (.1); telephone conference with T. Bow re same (.1).
01/14/19	Neda Davanipour	1.40	Review and revise K&E invoices to ensure compliance with U.S. Trustee guidelines.
01/14/19	Neda Davanipour	6.50	Draft, review, and revise first K&E interim fee applications.
01/14/19	Gabriela Zamfir Hensley	0.50	Review, revise K&E invoices re confidentiality, privilege, and compliance with U.S. Trustee guidelines.
01/14/19	Gerardo Mijares-Shafai	4.00	Review, revise December invoice in accordance with U.S. Trustee guidelines and local rules (3.4); review, analyze budget and staffing documents (.4); telephone conference with M. Ben-Meir re same (.2).
01/14/19	Gerardo Mijares-Shafai	0.30	Revise supplemental declaration (.2); correspond with G. Pesce and conflicts re same (.1).
01/14/19	Robert Orren	2.20	Draft K&E first fee application (2.0); correspond with N. Davanipour re same (.2).
01/15/19	Maya Ben Meir	0.30	Research re retainer of K&E fee application as of the petition date.
01/15/19	Neda Davanipour	4.70	Review, analyze K&E interim fee applications precedent and K&E monthly fee statements (2.3); review, revise K&E interim fee application (2.4).
01/15/19	Gerardo Mijares-Shafai	1.00	Review, revise December invoice in accordance with U.S. Trustee guidelines and local rules.
01/16/19	Nicholas Adzima	1.10	Review and revise K&E invoices per U.S. Trustee guidelines.
01/16/19	Maya Ben Meir	4.60	Conduct conflicts check (.7); review and revise K&E fee application (3.0); office conference with N. Davanipour re same (.1); telephone conference with same re same (.1); review and revise time entries of K&E team (.7).

Legal Services for the Period Ending January 31, 2019
 Westmoreland Coal Company
 [Westmoreland Group] Retention Fee/K&E

Invoice Number: 1050010713
 Matter Number: 42917-61

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
01/16/19	Neda Davanipour	6.80	Review and analyze fee statement application precedent (2.1); draft K&E fee application (3.8) correspond with M. Ben Meir and T. Bow re same (.9).
01/16/19	Neda Davanipour	0.70	Correspond with M. Ben Meir re K&E interim fee application (.2); conference with same re same (.5).
01/16/19	Chris Koenig	1.70	Review and revise December invoices to ensure compliance with US Trustee guidelines.
01/16/19	Gerardo Mijares-Shafai	1.20	Review, revise December invoice in accordance with U.S. Trustee guidelines and local rules.
01/17/19	Gabriela Zamfir Hensley	4.20	Review, revise K&E invoices re confidentiality, privilege, and U.S. Trustee guidelines (4.0); correspond with T. Bow re same (.2).
01/17/19	Gerardo Mijares-Shafai	1.40	Revise supplemental declaration (.4); correspond with G. Pesce re same (.1); review, revise December invoice in accordance with U.S. Trustee guidelines and local rules (.9).
01/20/19	Susan D. Golden	0.20	Review second supplemental declaration of S. Hessler in support of K&E retention application.
01/21/19	Timothy Robert Bow	2.20	Review and revise invoices to ensure compliance with U.S. Trustee guidelines.
01/22/19	Timothy Robert Bow	0.20	Correspond with K&E team re budget and staffing memorandum.
01/22/19	Neda Davanipour	4.90	Review, analyze interim compensation procedures motion and attend office meeting with F. Petrie re fee application dates and schedule (1.3); correspond with billing team re same (.7); review and revise fee schedule and date chart (2.4) and correspond with T. Bow and G. Mijares re same (.5).
01/22/19	Neda Davanipour	0.30	Review, analyze interim compensation motion (.2); correspond with N. Adzima re same (.1).
01/22/19	Susan D. Golden	0.30	Telephone conference with S. Hessler, G. Pesce, and M. Koss re revised 2014 supplemental disclosure.

Legal Services for the Period Ending January 31, 2019
 Westmoreland Coal Company
 [Westmoreland Group] Retention Fee/K&E

Invoice Number: 1050010713
 Matter Number: 42917-61

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
01/22/19	Gerardo Mijares-Shafai	0.50	Office conference with T. Bow re budget drafting (.1); review, analyze fee chart (.3); correspond with N. Davanipour and T. Bow re same (.1).
01/22/19	Carrie Therese Oppenheim	0.20	Correspond with N. Davanipour re procedures for interim and monthly fee statement objection deadlines.
01/23/19	Nicholas Adzima	2.80	Draft K&E interim fee application (2.2); office conference with N. Davanipour re same (.3); correspond with K&E team re same (.2); telephone conference with A. Spear re same (.1).
01/23/19	Timothy Robert Bow	0.30	Review and revise fee date chart.
01/23/19	Neda Davanipour	3.40	Review, analyze interim compensation motion and order (.9); correspond with N. Adzima and billing team re same (.4); review and revise first interim fee application re same (2.1).
01/23/19	Neda Davanipour	1.90	Review revise fee date chart per T. Bow comments (1.6); correspond with same and K&E billing team re same (.3).
01/23/19	Neda Davanipour	1.40	Correspond with billing and N. Adzima re fee statements (.3); review same (1.1).
01/24/19	Neda Davanipour	4.20	Review and revise December K&E fee statement (1.0); correspond with M. Ben Meir re same (.4); review fee application precedent (.6); review and revise K&E fee application (1.9); correspond with K&E team re same (.3).
01/24/19	Neda Davanipour	1.30	Review and revise fee date chart (1.1); correspond with J. Chong, G. Pesce and S. Hessler re same (.2).
01/24/19	Susan D. Golden	0.30	Review, analyze Hessler declaration re K&E retention application and compare to proposed supplemental disclosure (.2); correspond with G. Pesce and S. Hessler re same (.1).
01/24/19	Gerardo Mijares-Shafai	0.50	Correspond with G. Pesce and conflicts team re supplemental declaration (.3); review, analyze same (.2).

Legal Services for the Period Ending January 31, 2019
 Westmoreland Coal Company
 [Westmoreland Group] Retention Fee/K&E

Invoice Number: 1050010713
 Matter Number: 42917-61

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
01/25/19	Maya Ben Meir	6.20	Review and revise the narrative description under the matter numbers in the K&E fee application in accordance with the December invoices (5.6); telephone conferences with N. Davanipour re same (.6).
01/25/19	Gerardo Mijares-Shafai	0.30	Revise supplemental declaration (.2); correspond with G. Pesce re same (.1).
01/26/19	Maya Ben Meir	0.50	Review and revise K&E fee application to include the December invoices in the narrative description.
01/27/19	Maya Ben Meir	0.10	Review and revise K&E fee application to include December invoices in the narrative description under each matter.
01/28/19	Maya Ben Meir	4.00	Review and revise the K&E fee application to include December invoices in the narrative description under each matter (1.5); office conference with N. Davanipour re same (.5); revise K&E fee application with N. Davanipour comments (2.0).
01/28/19	Neda Davanipour	2.10	Correspond with M. Ben Meir re fee statement (.4); review, revise December Fee statement (1.7).
01/29/19	Neda Davanipour	3.30	Review and revise K&E fee application (1.9); review, analyze precedent re same (1.0); correspond with K&E team re same (.4).
01/29/19	Gerardo Mijares-Shafai	0.10	Correspond with K&E team re supplemental declaration.
01/30/19	Gerardo Mijares-Shafai	0.20	Correspond with K&E team re supplemental declaration (.1); revise same (.1).
01/30/19	Robert Orren	1.60	Draft K&E December fee statement.
01/31/19	Timothy Robert Bow	0.90	Review and revise first interim fee application.
Total		112.70	

KIRKLAND & ELLIS LLP

AND AFFILIATED PARTNERSHIPS

601 Lexington Avenue
New York, NY 10022

FEIN 36-1326630

March 19, 2019

Westmoreland Coal Company
9540 South Maroon Circle, Suite 300
Englewood, CO 80112

Attn: Michael Hutchinson

Invoice Number: 1050010712

Client Matter: 42917-62

In the Matter of [Westmoreland Group] Retention Non-K&E

For legal services rendered through January 31, 2019
(see attached Description of Legal Services for detail)

\$ 779.50

Total legal services rendered

\$ 779.50

Legal Services for the Period Ending January 31, 2019
Westmoreland Coal Company
[Westmoreland Group] Retention Non-K&E

Invoice Number: 1050010712
Matter Number: 42917-62

Summary of Hours Billed

<u>Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Timothy Robert Bow	0.50	995.00	497.50
Neda Davanipour	0.40	705.00	282.00
TOTALS	0.90		\$ 779.50

Legal Services for the Period Ending January 31, 2019
 Westmoreland Coal Company
 [Westmoreland Group] Retention Non-K&E

Invoice Number: 1050010712
 Matter Number: 42917-62

Description of Legal Services

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
01/02/19	Timothy Robert Bow	0.10	Telephone conference with M. Cavanaugh re A&M fee statement.
01/03/19	Timothy Robert Bow	0.10	Correspond with A&M re OCP issue.
01/14/19	Timothy Robert Bow	0.20	Correspond with Committee counsel, M. Riela re fee application timing.
01/15/19	Timothy Robert Bow	0.10	Correspond with OCP re payment procedures.
01/22/19	Neda Davanipour	0.20	Correspond with PwC and JW re PWC revised order.
01/31/19	Neda Davanipour	0.20	Correspond with K&E team, PwC, and JW re PwC's second monthly statement (.1); review and coordinate filing of same (.1).
Total		0.90	

KIRKLAND & ELLIS LLP

AND AFFILIATED PARTNERSHIPS

601 Lexington Avenue
New York, NY 10022

FEIN 36-1326630

March 19, 2019

Westmoreland Coal Company
9540 South Maroon Circle, Suite 300
Englewood, CO 80112

Attn: Michael Hutchinson

Invoice Number: 1050010710

Client Matter: 42917-64

In the Matter of [Westmoreland Group] US Trustee Issue

For legal services rendered through January 31, 2019
(see attached Description of Legal Services for detail)

\$ 328.50

Total legal services rendered

\$ 328.50

Legal Services for the Period Ending January 31, 2019
Westmoreland Coal Company
[Westmoreland Group] US Trustee Issue

Invoice Number: 1050010710
Matter Number: 42917-64

Summary of Hours Billed

<u>Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Jamie Alan Aycock	0.30	1,095.00	328.50
TOTALS	0.30		\$ 328.50

Legal Services for the Period Ending January 31, 2019
Westmoreland Coal Company
[Westmoreland Group] US Trustee Issue

Invoice Number: 1050010710
Matter Number: 42917-64

Description of Legal Services

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
01/16/19	Jamie Alan Aycock	0.30	Review motion to stay filed by U.S. Trustee.
Total		0.30	

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601 Lexington Avenue
New York, NY 10022

FEIN 36-1326630

March 19, 2019

Westmoreland Coal Company
9540 South Maroon Circle, Suite 300
Englewood, CO 80112

Attn: Michael Hutchinson

Invoice Number: 1050010708

Client Matter: 42917-69

In the Matter of [Westmoreland Group] Claims & Objections

For legal services rendered through January 31, 2019
(see attached Description of Legal Services for detail)

\$ 67,995.50

Total legal services rendered

\$ 67,995.50

Legal Services for the Period Ending January 31, 2019
 Westmoreland Coal Company
 [Westmoreland Group] Claims & Objections

Invoice Number: 1050010708
 Matter Number: 42917-69

Summary of Hours Billed

<u>Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Anthony Abate	0.90	325.00	292.50
Nicholas Adzima	70.80	595.00	42,126.00
Timothy Robert Bow	0.30	995.00	298.50
James Romain Dolphin III	0.20	805.00	161.00
Susan D. Golden	0.50	1,135.00	567.50
Mark Holden	5.80	925.00	5,365.00
Jonathan E. Kidwell	3.00	1,175.00	3,525.00
Chris Koenig	4.00	995.00	3,980.00
Gerardo Mijares-Shafai	0.50	920.00	460.00
Orla Patricia O'Callaghan	7.70	595.00	4,581.50
Anna G. Rotman, P.C.	0.80	1,375.00	1,100.00
Michael Saretsky	5.00	995.00	4,975.00
Allyson Smith Weinhouse	0.70	805.00	563.50
TOTALS	100.20		\$ 67,995.50

Legal Services for the Period Ending January 31, 2019
 Westmoreland Coal Company
 [Westmoreland Group] Claims & Objections

Invoice Number: 1050010708
 Matter Number: 42917-69

Description of Legal Services

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
01/01/19	Michael Saretsky	0.10	Office conference re claims with K&E team.
01/02/19	Nicholas Adzima	5.30	Research re possible claims (3.1); correspond with A. Weinhouse re same (.2); draft reply brief re creditor objection (1.4); telephone conference with C. Koenig and A. Weinhouse re same (.4); correspond with A. Weinhouse re same (.2);.
01/02/19	Michael Saretsky	1.90	Research re environmental liabilities.
01/03/19	Nicholas Adzima	2.40	Draft response to objections (2.2); correspond with K&E team re same (.2).
01/03/19	Chris Koenig	1.00	Telephone conference with potential claimant re potential administrative claims (.3); telephone conference with K&E environmental team re potential environmental claims (.7).
01/03/19	Michael Saretsky	0.60	Telephone conference re reclamation liability with K&E team.
01/04/19	Nicholas Adzima	0.40	Review and revise objection draft.
01/05/19	Nicholas Adzima	2.40	Review and revise objection to creditor claim.
01/06/19	Nicholas Adzima	2.30	Review and revise objection to creditor motion (1.9); correspond with K&E team re same (.4).
01/07/19	Anna G. Rotman, P.C.	0.40	Review proposed draft standing motion and complaint.
01/08/19	Chris Koenig	0.50	Telephone conference with A&M re preliminary claims issues.
01/08/19	Gerardo Mijares-Shafai	0.50	Telephone conference with G. Pesce, C. Koenig, and A&M team re general unsecured claims breakdown and summary.
01/09/19	Mark Holden	3.40	Review and analyze coal supply and transportation agreements (1.0); review and analyze issues re same (1.9); telephone conferences with K&E team re same (.3); correspond with K&E team re same (.2).
01/10/19	Anthony Abate	0.20	Research omnibus claims objection procedures precedent (.1); distribute same to K&E team (.1).

Legal Services for the Period Ending January 31, 2019
 Westmoreland Coal Company
 [Westmoreland Group] Claims & Objections

Invoice Number: 1050010708
 Matter Number: 42917-69

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
01/11/19	Anthony Abate	0.20	Research omnibus claims objection procedures precedent (.1); distribute same to K&E team (.1).
01/11/19	Anthony Abate	0.50	Draft template re omnibus claims objection procedures motion.
01/11/19	Nicholas Adzima	2.70	Draft omnibus claims objections procedures motion (1.5); correspond with K&E team re same (.1); correspond with A. Weinhouse re cure objection parties (.2); research re same (.9).
01/11/19	Chris Koenig	1.60	Telephone conference with A&M, outside counsel, and G. Zamfir re potential claims (.3); review and revise claims objection motion (1.1); correspond with N. Adzima re same (.2).
01/13/19	Nicholas Adzima	1.20	Review and revise claims objections procedures motion.
01/14/19	Nicholas Adzima	3.80	Review and revise omnibus objections claims procedures motion (1.2); correspond with K&E team re cure objection parties (.2); prepare chart re same (.3); correspond with K&E team re cure amounts (.6); research re same (1.1); analyze objection party contracts (.4).
01/15/19	Nicholas Adzima	4.40	Review and analyze objection party contracts (1.6); review and revise claims objections procedures motion (.8); research contracts re objections (1.3); correspond with K&E team re same (.3); analyze and summarize objection issues (.4).
01/15/19	Chris Koenig	0.90	Review and revise omnibus claims objection procedures motion.
01/16/19	Nicholas Adzima	0.60	Correspond with K&E team re cure amount objection issues (.2); correspond with A&M re same (.4).
01/17/19	Nicholas Adzima	0.70	Correspond with K&E team re cure amount objections (.3); update tracker re same (.4).
01/17/19	Mark Holden	0.10	Correspond with C. Koenig re contract analysis.

Legal Services for the Period Ending January 31, 2019
 Westmoreland Coal Company
 [Westmoreland Group] Claims & Objections

Invoice Number: 1050010708
 Matter Number: 42917-69

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
01/18/19	Nicholas Adzima	4.40	Review and revise cure objection tracker (.7); telephone conference with cure objection parties re same (1.2); correspond with same re cure objection parties (.9); correspond with K&E team re same (1.6).
01/18/19	Mark Holden	1.20	Review and analyze contracts for integration analysis (.8); participate in telephone conference with C. Koenig re same (.2); correspond with C. Koenig re same (.2).
01/21/19	Nicholas Adzima	0.70	Review and revise omnibus claims objections procedures motion (.6); correspond with KE team re same (.1).
01/21/19	Allyson Smith Weinhouse	0.70	Review, analyze debt collection notice (.5); correspond with C. Koenig, A&M re same (.2).
01/22/19	Nicholas Adzima	2.30	Update cure amount objection tracker (.5); research re same (.6); correspond with objecting parties re same (.5); correspond with K&E team re same (.5); revise omnibus claims procedures motion (.2).
01/23/19	Nicholas Adzima	1.10	Research re cure amount objections (.3); telephone conference with C. Koenig re same (.2); telephone conference with A. Weinhouse re same (.2); correspond with A&M (R. Esposito) re same (.2); correspond with objecting party re same (.2).
01/23/19	James Romain Dolphin III	0.20	Review and analyze claims materials.
01/23/19	Susan D. Golden	0.50	Review and analyze omnibus claims objection procedures motion (.4); correspond with N. Adzima re same (.1).
01/23/19	Mark Holden	1.10	Review and analyze motion for administrative expenses (.4); research re same (.3); participate in telephone conference with team resame (.4).
01/23/19	Jonathan E. Kidwell	2.00	Participate in telephone conference with K&E team re strategy and response for proposed application for administrative expenses (.9); prepare for same (.1); manage preparation of summary of relevant research re same (1.0).
01/23/19	Anna G. Rotman, P.C.	0.40	Telephone conference with K&E team re administrative expense claim for environmental reclamation.

Legal Services for the Period Ending January 31, 2019
 Westmoreland Coal Company
 [Westmoreland Group] Claims & Objections

Invoice Number: 1050010708
 Matter Number: 42917-69

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
01/24/19	Nicholas Adzima	4.30	Review and analyze leases re cure amount objections (.6); correspond with C. Koenig re same (.2); correspond with K&E team re same (.5); correspond with objecting party re same (.2); telephone conference with objecting party and C. Koenig, G. Mijares-Shafai, and A. Weinhouse re same (.3); draft stipulation and order re objection deadline extension (2.5).
01/24/19	Timothy Robert Bow	0.30	Telephone conference with creditor re claim revision.
01/24/19	Jonathan E. Kidwell	0.50	Correspond with K&E team re strategy and response for proposed application for administrative expenses.
01/25/19	Nicholas Adzima	7.10	Review and revise cure objection chart (.4); correspond with K&E team re same (.5); correspond with objecting party re cure objections (.3); telephone conference with creditor group re omnibus claims procedures motion (.4); research re omnibus claims procedures (.3); correspond with C. Koenig re same (.2); draft Plan objection tracker (3.9); correspond with K&E team re same (.7); prepare objection binder for review (.4).
01/29/19	Orla Patricia O'Callaghan	6.40	Telephone conference with R. Shankar, M. Holden, and K. Foote re next steps (.5); review and analyze objection (1.0); draft discovery requests (1.0); correspond with M. Holden re same (.1); incorporate M. Holden's edits for same (.5); telephone conference with K&E team and the Company re document collection (1.0); draft protective order (.5); correspond with M. Holden reviewer re same (.1); telephone conference with M. Holden and K. Foote re status of other co owners' objections (.7); review and analyze same (1.0).
01/30/19	Nicholas Adzima	13.30	Draft objection response for confirmation brief (3.5); review and revise confirmation brief objection response (3.9); review and revise claims omnibus procedures (1.1); correspond with K&E team re same (.9); research re confirmation plan objection (3.9).

Legal Services for the Period Ending January 31, 2019
 Westmoreland Coal Company
 [Westmoreland Group] Claims & Objections

Invoice Number: 1050010708
 Matter Number: 42917-69

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
01/30/19	Orla Patricia O'Callaghan	1.30	Review and analyze objections to confirmation (1.0); review and analyze R. Shankar's discovery requests (.3).
01/31/19	Nicholas Adzima	11.40	Research re motion response (8.8); review and revise objection response in confirmation brief (.7); draft summary to objection responses (.7); correspond with K&E team re cure amount objection (.8); review and analyze cure amount objection (.4).
01/31/19	Jonathan E. Kidwell	0.50	Correspond with K&E team re strategy and response for proposed application for administrative expenses.
01/31/19	Michael Saretsky	2.40	Draft outline of arguments for claim objection.
Total		100.20	

KIRKLAND & ELLIS LLP

AND AFFILIATED PARTNERSHIPS

601 Lexington Avenue
New York, NY 10022

FEIN 36-1326630

March 19, 2019

Westmoreland Coal Company
9540 South Maroon Circle, Suite 300
Englewood, CO 80112

Attn: Michael Hutchinson

Invoice Number: 1050010861

Client Matter: 42917-72

In the Matter of [Westmoreland Group] Tender Offer

For legal services rendered through January 31, 2019
(see attached Description of Legal Services for detail)

\$ 163,214.50

Total legal services rendered

\$ 163,214.50

Legal Services for the Period Ending January 31, 2019
 Westmoreland Coal Company
 [Westmoreland Group] Tender Offer

Invoice Number: 1050010861
 Matter Number: 42917-72

Summary of Hours Billed

<u>Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Maya Ben Meir	12.90	595.00	7,675.50
Michael Fisherman	46.30	1,135.00	52,550.50
Bryan D. Flannery	12.90	1,045.00	13,480.50
Mohsen Ghazi	0.80	755.00	604.00
Kim Hicks	1.30	1,175.00	1,527.50
Mark Kam	12.40	920.00	11,408.00
Chris Koenig	5.50	995.00	5,472.50
Caleb Lowery	35.00	805.00	28,175.00
Matt Pacey, P.C.	5.00	1,465.00	7,325.00
Benjamin Rowe	31.00	705.00	21,855.00
Anthony Vincenzo Sexton	3.40	1,185.00	4,029.00
Nicholas Warther	10.20	870.00	8,874.00
Logan Weissler	0.40	595.00	238.00
TOTALS	177.10		\$ 163,214.50

Legal Services for the Period Ending January 31, 2019
 Westmoreland Coal Company
 [Westmoreland Group] Tender Offer

Invoice Number: 1050010861
 Matter Number: 42917-72

Description of Legal Services

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
01/01/19	Mark Kam	1.00	Review and analyze K&E team correspondence re next steps (.2); review and revise 8-K (.2); review and revise blow-out deck (.2); review and analyze filing matters (.4).
01/02/19	Michael Fisherman	0.30	Review and analyze matters re SEC reporting.
01/02/19	Mohsen Ghazi	0.80	Review and analyze tax issues.
01/04/19	Mark Kam	2.50	Review and revise WMLP S-3 registration statement termination (1.0); review and revise WMLP S-8 registration statement termination (1.0); review and analyze SEC rules and regulations relating to same (.5).
01/04/19	Logan Weissler	0.40	Research issue re filing status for cover of Form S-3 and S-8.
01/07/19	Michael Fisherman	2.00	Review and analyze matters re deregistration.
01/07/19	Mark Kam	2.80	Telephone conference re termination of registration statements (.8); review and revise the Company's S-3 and S-8 post effective amendments to registration statements (1.0); review and revise the Company's S-3 and S-8 post effective amendments to registration statements (1.0).
01/08/19	Michael Fisherman	0.30	Review and analyze matters re deregistration.
01/08/19	Mark Kam	0.80	Review and revise registration statement terminations (.4); correspond with K&E team re same (.4).
01/09/19	Michael Fisherman	5.60	Participate in board telephone conference (3.0); review and revise matters re potential tender offer (2.6).
01/09/19	Mark Kam	2.80	Review and revise post effective amendments (.5); correspond with K&E team re same (.3) correspond with K&E team re tender matters (.5); research tender and common unit buyback (1.0); research MLP cash tender offer precedent transactions (.5).
01/10/19	Michael Fisherman	2.50	Review and analyze matters re tender offer (1.5); review and analyze matters re intercompany note structuring (1.0).

Legal Services for the Period Ending January 31, 2019
 Westmoreland Coal Company
 [Westmoreland Group] Tender Offer

Invoice Number: 1050010861
 Matter Number: 42917-72

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
01/10/19	Mark Kam	2.50	Correspond with K&E team re next steps (.5); research WMLP organization documents and summarize conversion triggers (1.0); research re restricted payment (.5); research re WCC restrictions under the partnership agreement (.5).
01/11/19	Michael Fisherman	0.40	Review and analyze matters re potential tender offer of common units.
01/14/19	Michael Fisherman	3.10	Review and revise Tender Offer documentation.
01/14/19	Caleb Lowery	0.50	Review draft tender documentation (.2); research take-private considerations (.3).
01/15/19	Michael Fisherman	2.80	Review and analyze matters re potential tender offer of common units.
01/15/19	Bryan D. Flannery	1.30	Review and analyze tender offer documentation (1.0); telephone conference with K&E team re same (.3).
01/15/19	Chris Koenig	0.50	Telephone conference with K&E tax and capital markets teams re potential tender offer.
01/15/19	Matt Pacey, P.C.	1.00	Review and analyze tender offer documents (.5); telephone conference with K&E team re same (.5).
01/16/19	Michael Fisherman	1.90	Review and analyze matters re tender offer (1.0); telephone conference with Jones Day re same (.9).
01/16/19	Bryan D. Flannery	1.60	Telephone conference with K&E team re tender offer (.6); review and revise tender offer documentation (1.0).
01/16/19	Chris Koenig	3.80	Review and revise 9019 motion re potential settlement (3.6); telephone conference with K&E team re tender offer portion of settlement (.2).
01/16/19	Caleb Lowery	0.80	Telephone conference with K&E team and the Company re Tender Offer (.4); draft checklist for same (.4).
01/16/19	Matt Pacey, P.C.	3.00	Review and revise tender offer documentation (2.0); telephone conference with K&E team re same (1.0).

Legal Services for the Period Ending January 31, 2019
 Westmoreland Coal Company
 [Westmoreland Group] Tender Offer

Invoice Number: 1050010861
 Matter Number: 42917-72

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
01/16/19	Anthony Vincenzo Sexton	1.10	Telephone conference with PwC and creditor counsel re valuation issues (.3); telephone conference with Jones Day re tender offer (.4); telephone conference re tender offer documentation with Jones Day and K&E (.4).
01/17/19	Maya Ben Meir	7.60	Review and revise Jones Day Oxford and Buckingham sale motion (.9); research precedent for 363(b) tender offer motion (2.5); draft 363(b) tender offer motion (3.9); telephone conference with C. Koenig re same (.2); telephone conference with G. Mijares-Shafai re same (.1).
01/17/19	Michael Fisherman	1.70	Telephone conferences with K&E team re tender offer (.7); review and analyze same (1.0).
01/17/19	Bryan D. Flannery	2.10	Review and analyze tender offer documentation (1.5); telephone conference with Company and K&E team re tender offer (.6).
01/17/19	Kim Hicks	1.30	Office conference with K&E team re tender offer and new entity.
01/17/19	Caleb Lowery	1.50	Review and revise tender offer checklist (.5); research precedent re schedule 13D filing in connection with take-private transactions (.5); review and analyze Offer to Purchase (.5).
01/17/19	Matt Pacey, P.C.	1.00	Telephone conference with K&E team re tender offer (.5); review and analyze same (.5).
01/18/19	Maya Ben Meir	5.30	Review and revise the 363(b) tender offer motion (3.9); revise 363(b) tender offer motion re C. Koenig's comments (1.4).
01/18/19	Michael Fisherman	3.00	Review and revise tender offer documentation.
01/18/19	Caleb Lowery	2.50	Review and revise Offer to Purchase (1.5); review checklist re same (1.0).
01/18/19	Benjamin Rowe	8.00	Research precedent of tender offering document filing timelines (2.0); draft tender offer timeline (1.7); research precedent schedule TO/13E-3 filings (1.3); draft and complete form check for Schedule TO (3.0).
01/19/19	Bryan D. Flannery	3.40	Review and revise Form TO (1.0), offer to purchase (1.0), and Schedule 14D-9 (1.4).

Legal Services for the Period Ending January 31, 2019
 Westmoreland Coal Company
 [Westmoreland Group] Tender Offer

Invoice Number: 1050010861
 Matter Number: 42917-72

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
01/19/19	Nicholas Warther	1.40	Review and revise tax language in MLP tender offer documents and correspond with A. Sexton re the same.
01/20/19	Michael Fisherman	1.80	Review and revise tender offer documentation.
01/20/19	Benjamin Rowe	3.00	Research third party tender precedent (1.5); research special purpose vehicle for tender offers (1.5).
01/20/19	Nicholas Warther	2.30	Review and revise tax portions of MLP tender offer documents (2.1); correspond with A. Sexton re the same (.2).
01/21/19	Michael Fisherman	1.80	Review and revise tender offer documentation.
01/21/19	Caleb Lowery	6.90	Review and analyze form check of tender offer documentation (3.2); review and revise tender offer documentation (3.2); correspond with K&E team re the same (.5).
01/21/19	Benjamin Rowe	3.50	Research precedent schedule 13D/As re: tender offer (1.0); draft Schedule 13D/A (1.0); research interlock disclosures requirements (.5); research TO/13E-3 precedent (1.0).
01/21/19	Anthony Vincenzo Sexton	1.00	Telephone conference with PwC re valuation issues (.4); correspond with K&E team re plan and structuring issues (.3); review and analyze issues re tax treatment of tender offer (.3).
01/21/19	Anthony Vincenzo Sexton	0.20	Review and revise tender offer documents.
01/21/19	Nicholas Warther	2.00	Research and review tax law re tax treatment of transaction structuring (.9); review and revise MLP tender offer documents and correspond with corporate team re the same (1.1).
01/22/19	Michael Fisherman	4.50	Review and analyze matters re potential tender offer.
01/22/19	Bryan D. Flannery	0.80	Review and analyze tender offer documentation (.4); telephone conference with Broadridge team re same (.4).
01/22/19	Chris Koenig	1.20	Review and revise documents in connection with potential tender offer.

Legal Services for the Period Ending January 31, 2019
 Westmoreland Coal Company
 [Westmoreland Group] Tender Offer

Invoice Number: 1050010861
 Matter Number: 42917-72

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
01/22/19	Caleb Lowery	5.00	Review and revise tender offer documentation (2.0); draft amended Schedule 13D re change in investment intent (2.5); correspond with K&E team re same (.5).
01/22/19	Benjamin Rowe	9.00	Review and revise tender offer documents.
01/22/19	Anthony Vincenzo Sexton	0.40	Correspond with K&E team re tender and structuring issues (.4).
01/23/19	Michael Fisherman	5.10	Review and revise matters re potential tender offer.
01/23/19	Bryan D. Flannery	2.40	Review and revise tender offer documentation (1.0); review and revise board resolutions re same (1.4).
01/23/19	Caleb Lowery	5.80	Draft authorizing resolutions for tender offer transactions (2.0); review and revise tender offer documentation (2.0); draft open items list (1.0); correspond with K&E team re same (.8).
01/23/19	Benjamin Rowe	1.50	Review and revise tender documents.
01/23/19	Nicholas Warther	0.20	Correspond with K&E team re disclosures for MLP tender offer.
01/24/19	Michael Fisherman	4.20	Review and revise tender offer documentation.
01/24/19	Bryan D. Flannery	1.30	Review and revise tender offer resolutions.
01/24/19	Caleb Lowery	3.10	Review and revise tender offer documentation (1.0); coordinate specialist review (1.0); coordinate Broadridge review of tender offer documentation (1.1).
01/24/19	Anthony Vincenzo Sexton	0.20	Telephone conference with K&E team re tender offer materials.
01/25/19	Michael Fisherman	0.70	Review and analyze tender offer documentation.
01/25/19	Caleb Lowery	2.70	Coordinate specialist review of all tender offer documentation (.4); conference with Broadridge team re review of tender offer documentation and draft engagement agreement (1.7); revise tender offer documentation (.6).
01/25/19	Benjamin Rowe	2.00	Review and revise tender offer documentation per comments from tax specialists.
01/25/19	Anthony Vincenzo Sexton	0.20	Review and revise tender offer documents.

Legal Services for the Period Ending January 31, 2019
 Westmoreland Coal Company
 [Westmoreland Group] Tender Offer

Invoice Number: 1050010861
 Matter Number: 42917-72

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
01/25/19	Nicholas Warther	2.50	Review and revise tax portions of MLP letter of transmittal for tender offer and correspond with KE corporate team re the same (1.8); telephone conference with Jones Day and A. Sexton re tax items on MLP tender offer (.7).
01/26/19	Michael Fisherman	0.40	Review and analyze tender offer documentation.
01/27/19	Michael Fisherman	0.20	Review and analyze matters re tender offer documentation.
01/28/19	Michael Fisherman	2.50	Review and revise tender offer documentation.
01/28/19	Caleb Lowery	4.20	Review and revise tender offer documentation (1.5); draft open items list (1.5); coordinate assignment of EDGAR codes for Tender Sub (1.0); correspond with K&E team and Company re tender offer (.2).
01/28/19	Anthony Vincenzo Sexton	0.30	Review and revise tender documents.
01/28/19	Nicholas Warther	1.80	Review and revise tax portions of MLP tender offer documents and correspond with KE corporate team re the same.
01/29/19	Michael Fisherman	0.30	Review, analyze tender offer documentation.
01/29/19	Caleb Lowery	1.50	Review and revise Schedule TO (1.0); Offer to Purchase (.5).
01/30/19	Michael Fisherman	0.10	Review and analyze matters re potential tender offer.
01/30/19	Caleb Lowery	0.50	Review and revise tender offer documentation.
01/30/19	Benjamin Rowe	4.00	Review and analyze precedent solidification agreements for pricing terms (1.0); review and analyze depositary agreement re same (1.0); review and revise tender offer related documents (2.0).
01/31/19	Michael Fisherman	1.10	Review and analyze matters re tender offer.
Total		177.10	

KIRKLAND & ELLIS LLP

AND AFFILIATED PARTNERSHIPS

601 Lexington Avenue
New York, NY 10022

FEIN 36-1326630

April 8, 2019

Westmoreland Coal Company
9540 South Maroon Circle, Suite 300
Englewood, CO 80112

Attn: Jeffrey S. Stein

Invoice Number: 1050011643

Client Matter: 42917-7

In the Matter of [WLB] Automatic Stay

For legal services rendered through February 28, 2019
(see attached Description of Legal Services for detail)

\$ 7,089.00

Total legal services rendered

\$ 7,089.00

Legal Services for the Period Ending February 28, 2019
Westmoreland Coal Company
[WLB] Automatic Stay

Invoice Number: 1050011643
Matter Number: 42917-7

Summary of Hours Billed

<u>Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Anthony Abate	1.30	325.00	422.50
Timothy Robert Bow	6.70	995.00	6,666.50
TOTALS	8.00		\$ 7,089.00

Legal Services for the Period Ending February 28, 2019
 Westmoreland Coal Company
 [WLB] Automatic Stay

Invoice Number: 1050011643
 Matter Number: 42917-7

Description of Legal Services

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
02/01/19	Anthony Abate	0.80	Draft motion to reject executory contract (.3) review and revise February 4 hearing agenda (.5).
02/05/19	Anthony Abate	0.50	Search for and distribute objections to motion for relief from stay (.2); draft objection re same (.3).
02/05/19	Timothy Robert Bow	3.10	Draft objection to motion for stay relief (3.0); telephone conference with counsel re same (.1).
02/06/19	Timothy Robert Bow	0.70	Telephone conference with J. Cottrell, state court counsel re lift stay motion (.5); correspond with J. Cottrell re same (.2).
02/08/19	Timothy Robert Bow	0.60	Telephone conference with S. Mitchell re objection to lift stay motion (.3); telephone conference with movants' counsel re same (.3).
02/09/19	Timothy Robert Bow	0.90	Telephone conferences with S. Mitchell, Company re Ramsey lift stay motion.
02/13/19	Timothy Robert Bow	0.90	Conference with Company, S. Mitchell re Ramsey lift stay (.8); telephone conference with Company re vendor agreement (.1).
02/18/19	Timothy Robert Bow	0.50	Telephone conference with Movant's counsel re Ramsey lift stay status.
Total		8.00	

KIRKLAND & ELLIS LLP

AND AFFILIATED PARTNERSHIPS

601 Lexington Avenue
New York, NY 10022

FEIN 36-1326630

April 8, 2019

Westmoreland Coal Company
9540 South Maroon Circle, Suite 300
Englewood, CO 80112

Attn: Jeffrey S. Stein

Invoice Number: 1050011642

Client Matter: 42917-9

In the Matter of [WLB] Case Administration

For legal services rendered through February 28, 2019
(see attached Description of Legal Services for detail)

\$ 36,500.00

Total legal services rendered

\$ 36,500.00

Legal Services for the Period Ending February 28, 2019
 Westmoreland Coal Company
 [WLB] Case Administration

Invoice Number: 1050011642
 Matter Number: 42917-9

Summary of Hours Billed

<u>Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Anthony Abate	0.60	325.00	195.00
Nicholas Adzima	2.30	595.00	1,368.50
Maya Ben Meir	2.80	595.00	1,666.00
Ryan Besaw	0.40	325.00	130.00
Julia R. Foster	41.10	325.00	13,357.50
Stephen E. Hessler, P.C.	3.70	1,565.00	5,790.50
Harry W. Hild	0.50	250.00	125.00
Chris Koenig	0.50	995.00	497.50
Hannah Kupsky	5.00	325.00	1,625.00
Gerardo Mijares-Shafai	1.00	920.00	920.00
Amanda Mitchell	7.00	360.00	2,520.00
Carrie Therese Oppenheim	0.40	430.00	172.00
Robert Orren	4.10	430.00	1,763.00
Will Thomas	13.10	375.00	4,912.50
Dan Varn	5.50	265.00	1,457.50
TOTALS	88.00		\$ 36,500.00

Legal Services for the Period Ending February 28, 2019
 Westmoreland Coal Company
 [WLB] Case Administration

Invoice Number: 1050011642
 Matter Number: 42917-9

Description of Legal Services

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
02/01/19	Julia R. Foster	2.10	Review and revise agenda for February 4, 2019 hearing.
02/02/19	Carrie Therese Oppenheim	0.20	Collect M. Hutchinson signature pages for sale documentation.
02/03/19	Julia R. Foster	3.50	Prepare hearing materials for February 4, 2019 hearing.
02/04/19	Julia R. Foster	1.10	Prepare materials for February 4, 2019 hearing.
02/04/19	Stephen E. Hessler, P.C.	0.50	Telephone conference and correspond with K&E team and Company re next steps.
02/04/19	Carrie Therese Oppenheim	0.20	Correspond with T. Bow re emergency hearing procedures.
02/05/19	Nicholas Adzima	0.50	Attend telephone conference with K&E team re WIP.
02/05/19	Stephen E. Hessler, P.C.	0.80	Telephone conference and correspond with K&E team and Company re next steps.
02/05/19	Chris Koenig	0.50	Office conference with K&E team re status of chapter 11 cases and next steps.
02/05/19	Gerardo Mijares-Shafai	0.50	Office conference with K&E team re confirmation and postpetition work streams.
02/06/19	Nicholas Adzima	0.30	Prepare for and attend telephone conference with K&E team re case updates.
02/06/19	Ryan Besaw	0.20	Arrange K&E team telephonic appearance for hearing.
02/06/19	Julia R. Foster	0.20	Pull and circulate February 4, 2019 hearing transcript.
02/07/19	Anthony Abate	0.60	Compile Coal Act Funds related pleadings for C. Koenig (.3); prepare and distribute daily docket updates re recently filed pleadings (.3).
02/07/19	Ryan Besaw	0.20	Review calendar re upcoming hearings.
02/07/19	Stephen E. Hessler, P.C.	1.00	Telephone conference and correspond with K&E team and Company re next steps.
02/08/19	Julia R. Foster	0.80	Circulate February 4, 2019 telephonic hearing transcript (.2); prepare and draft witness and exhibit list for February 13, 2019 hearing (.6).
02/10/19	Stephen E. Hessler, P.C.	0.30	Telephone conference and correspond with K&E team re next steps.

Legal Services for the Period Ending February 28, 2019
 Westmoreland Coal Company
 [WLB] Case Administration

Invoice Number: 1050011642
 Matter Number: 42917-9

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
02/11/19	Julia R. Foster	2.10	Prepare witness and exhibit list re February 13, 2019 hearing (.9); correspond with A. Mitchell, C. Koenig, G. Pesce re same (.8); prepare and draft agenda re February 13, 2019 hearing (.4).
02/11/19	Stephen E. Hessler, P.C.	0.50	Telephone conference and correspond with K&E team and Company re next steps.
02/12/19	Julia R. Foster	0.50	Review and revise February 13, 2019 hearing agenda.
02/13/19	Stephen E. Hessler, P.C.	0.30	Telephone conference and correspond with K&E team re next steps.
02/13/19	Hannah Kupsky	4.00	Attend 1113/1114 hearing.
02/13/19	Hannah Kupsky	1.00	Attend hearing.
02/13/19	Robert Orren	4.10	Distribute precedent re filing resolutions (3.7); correspond with S. Golden re same (.4).
02/14/19	Will Thomas	5.60	Provide trial technology support onsite in courtroom.
02/15/19	Julia R. Foster	0.30	Correspond with B. Howell re Westmoreland transcripts.
02/15/19	Stephen E. Hessler, P.C.	0.30	Telephone conference and correspond with K&E team re next steps.
02/15/19	Amanda Mitchell	7.00	Attend 1113/1114 hearing.
02/15/19	Will Thomas	7.50	Assis with trial technology support during hearing.
02/18/19	Julia R. Foster	0.20	Pull and circulate February 13, 2019 and February 14, 2019 hearing transcripts.
02/19/19	Julia R. Foster	0.20	Pull and circulate February 15, 2019 hearing transcript.
02/20/19	Julia R. Foster	3.80	Correspond with Jackson Walker re Judge Jones calendar (.5); prepare and draft February 26, 2019 and February 28, 2019 confirmation hearing agendas (3.3).
02/21/19	Julia R. Foster	2.60	Review and revise agenda re February 26, 2019 confirmation hearing (2.0); compile confirmation exhibits (.6).
02/22/19	Julia R. Foster	6.80	Review and revise agenda re February 26, 2019 confirmation hearing (3.4); compile confirmation exhibits (2.6); prepare February 26, 2019 confirmation hearing materials (.8).
02/23/19	Maya Ben Meir	1.90	Draft talking points for case closing motion.

Legal Services for the Period Ending February 28, 2019
 Westmoreland Coal Company
 [WLB] Case Administration

Invoice Number: 1050011642
 Matter Number: 42917-9

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
02/24/19	Maya Ben Meir	0.20	Review A. Weinhouse comments re talking points for case closing motion.
02/25/19	Nicholas Adzima	1.50	Review and revise case closing order (.7); correspond with K&E team re same (.4); correspond with stakeholders' advisors re same (.4).
02/25/19	Maya Ben Meir	0.50	Draft notice of hearing adjournment from February 26 to February 28.
02/25/19	Julia R. Foster	1.60	Review and revise agenda for February 28, 2019 confirmation hearing.
02/26/19	Julia R. Foster	5.60	Review and revise agenda re February 28, 2019 confirmation hearing (3.8); compile confirmation exhibits (1.8).
02/26/19	Harry W. Hild	0.50	Prepare notice of appearance for hearing.
02/26/19	Gerardo Mijares-Shafai	0.50	Review, revise notice of closing decree for chapter 11 cases (.3); correspond with N. Adzima and G. Pesce re same (.2).
02/27/19	Maya Ben Meir	0.20	Review and revise talking points to case closing motion.
02/28/19	Julia R. Foster	5.40	Prepare materials for February 28, 2019 confirmation hearing.
02/28/19	Julia R. Foster	4.30	Attend and assist with February 29, 2018 hearing.
02/28/19	Dan Varn	5.50	Print documents, run redlines and prepare for hearing (4.3); coordinate disposal of hearing materials (1.2).
Total		88.00	

KIRKLAND & ELLIS LLP

AND AFFILIATED PARTNERSHIPS

601 Lexington Avenue
New York, NY 10022

FEIN 36-1326630

April 8, 2019

Westmoreland Coal Company
9540 South Maroon Circle, Suite 300
Englewood, CO 80112

Attn: Jeffrey S. Stein

Invoice Number: 1050011641

Client Matter: 42917-11

In the Matter of [WLB] Corporate and Securities Matters

For legal services rendered through February 28, 2019
(see attached Description of Legal Services for detail)

\$ 60,936.00

Total legal services rendered

\$ 60,936.00

Legal Services for the Period Ending February 28, 2019
Westmoreland Coal Company
[WLB] Corporate and Securities Matters

Invoice Number: 1050011641
Matter Number: 42917-11

Summary of Hours Billed

<u>Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Austin S. Elliott	5.50	595.00	3,272.50
Michael Saretsky	2.50	995.00	2,487.50
Steve Schwarzbach	52.80	1,045.00	55,176.00
TOTALS	60.80		\$ 60,936.00

Legal Services for the Period Ending February 28, 2019
 Westmoreland Coal Company
 [WLB] Corporate and Securities Matters

Invoice Number: 1050011641
 Matter Number: 42917-11

Description of Legal Services

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
02/06/19	Steve Schwarzbach	3.20	Conference with advisors to ad hoc group (1.9); attention to issues re Canadian law, correspondence re same (1.3).
02/08/19	Steve Schwarzbach	2.40	Conference with Canadian counsel re Canadian law issues, correspondence re same (1.1); attention to corporate issues (1.3).
02/19/19	Steve Schwarzbach	7.20	Telephone conference with Canadian counsel and advisors to ad hoc group re emergence issues, correspondence re same (3.9); attention to corporate issues, correspondence re same (3.3).
02/20/19	Steve Schwarzbach	8.70	Conference with Company advisors and ad hoc group advisors re status and corporate transaction (2.7); conference with K&E team re corporate issues, correspondence re same (3.6); attention to corporate issues, correspondence re same (2.4).
02/21/19	Steve Schwarzbach	6.90	Conference with Company advisors and ad hoc group advisors re corporate and emergence issues, correspondence re same (3.9); attention to corporate issues, correspondence re same (3.0).
02/22/19	Steve Schwarzbach	8.10	Conference with Company advisors and ad hoc group advisors re corporate and emergence issues, correspondence re same (4.2); attention to corporate issues, correspondence re same (3.9).
02/25/19	Steve Schwarzbach	6.60	Conference with advisors to Company and ad hoc group re emergence (3.8); attention to corporate issues, review, revise and analyze documents and correspondence re same (2.8).
02/27/19	Austin S. Elliott	1.00	Review and revise 10-K.

Legal Services for the Period Ending February 28, 2019
 Westmoreland Coal Company
 [WLB] Corporate and Securities Matters

Invoice Number: 1050011641
 Matter Number: 42917-11

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
02/27/19	Steve Schwarzbach	9.70	Conference with advisors to Company and ad hoc group re emergence (1.8); conference with K&E team re corporate issues, correspondence re same (1.4); conference with advisors to ad hoc group re open issues (1.3); conference with K&E team re real estate issues, correspondence re same (1.1); conference with advisors to ad hoc group re restructuring (1.4); conference with Company re sale process, correspondence re same (1.3); attention to corporate issues, review, revise and analyze documents and correspondence re same (1.4).
02/28/19	Austin S. Elliott	4.50	Review and revise 10-K.
02/28/19	Michael Saretsky	2.50	Review draft 10-K and prepare comments for environmental matters.
Total		60.80	

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AND AFFILIATED PARTNERSHIPS

601 Lexington Avenue
New York, NY 10022

FEIN 36-1326630

April 8, 2019

Westmoreland Coal Company
9540 South Maroon Circle, Suite 300
Englewood, CO 80112

Attn: Jeffrey S. Stein

Invoice Number: 1050011640

Client Matter: 42917-12

In the Matter of [WLB] Creditor and Stakeholder Issues

For legal services rendered through February 28, 2019
(see attached Description of Legal Services for detail)

\$ 76,662.00

Total legal services rendered

\$ 76,662.00

Legal Services for the Period Ending February 28, 2019
 Westmoreland Coal Company
 [WLB] Creditor and Stakeholder Issues

Invoice Number: 1050011640
 Matter Number: 42917-12

Summary of Hours Billed

<u>Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Anthony Abate	0.30	325.00	97.50
Nicholas Adzima	3.30	595.00	1,963.50
Maya Ben Meir	11.70	595.00	6,961.50
Timothy Robert Bow	0.80	995.00	796.00
Neda Davanipour	4.80	705.00	3,384.00
Juliesa Edwards	0.60	805.00	483.00
Julia R. Foster	0.70	325.00	227.50
Gabriela Zamfir Hensley	0.50	595.00	297.50
Stephen E. Hessler, P.C.	1.80	1,565.00	2,817.00
Jonathan E. Kidwell	0.80	1,175.00	940.00
Chris Koenig	17.50	995.00	17,412.50
Dilen Kumar	0.50	1,175.00	587.50
Hannah Kupsky	0.30	325.00	97.50
Gerardo Mijares-Shafai	25.30	920.00	23,276.00
Gregory F. Pesce	13.60	1,135.00	15,436.00
Michael Saretsky	0.60	995.00	597.00
Allyson Smith Weinhouse	1.60	805.00	1,288.00
TOTALS	84.70		\$ 76,662.00

Legal Services for the Period Ending February 28, 2019
 Westmoreland Coal Company
 [WLB] Creditor and Stakeholder Issues

Invoice Number: 1050011640
 Matter Number: 42917-12

Description of Legal Services

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
02/01/19	Gregory F. Pesce	1.10	Conferences with Kramer Levin re next steps and settlement issues.
02/02/19	Jonathan E. Kidwell	0.80	Review and provide comments to draft preliminary objection to emergency motion (.5); correspond with K&E team re strategy for same (.3).
02/02/19	Chris Koenig	3.50	Review and revise motion for administrative claim (2.9); correspond with G. Pesce and Kramer Levin re same (.6).
02/02/19	Michael Saretsky	0.60	Review, comment on draft response to WMLP's objection.
02/03/19	Stephen E. Hessler, P.C.	0.50	Telephone conference and correspond with K&E team re next steps.
02/04/19	Timothy Robert Bow	0.20	Attend telephone conference with advisors re next steps (.1); prepare for same (.1).
02/04/19	Gerardo Mijares-Shafai	1.50	Revise WMLP-WLB 9019 motion (1.0); correspond with M. Ben-Meir and C. Koenig re tender offer motion (.2); review, comment re same (.3).
02/04/19	Allyson Smith Weinhouse	1.00	Review, analyze Chevron vendor issues (.2); correspond with N. Adzima, C. Koenig re same (.4); review, analyze form agreement re same (.4).
02/05/19	Chris Koenig	1.70	Telephone conference with A&M and K&E team re transition services agreement re interdebtor settlement (.5); review and revise 9019 motion (.9); correspond with G. Pesce and G. Mijares-Shafai re same (.3).
02/06/19	Nicholas Adzima	1.00	Review and analyze vendor agreements to comply with postpetition requirements (.4); telephone conference with proof of claim notice parties re same (.2); correspond with N. Davanipour re same (.2); update voicemail log re same (.2).
02/06/19	Maya Ben Meir	5.10	Review and revise the tender offer motion (3.9); revise same per G. Pesce comments (.5); correspond with C. Koenig and G. Mijares-Shafai re same (.7).
02/06/19	Timothy Robert Bow	0.60	Prepare for and attend WLB advisor call.

Legal Services for the Period Ending February 28, 2019
 Westmoreland Coal Company
 [WLB] Creditor and Stakeholder Issues

Invoice Number: 1050011640
 Matter Number: 42917-12

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
02/06/19	Neda Davanipour	2.60	Correspond with N. Adzima re creditor conference (.5); correspond with callers re same (1.0); review relevant documents and docket re same (1.1).
02/06/19	Julia R. Foster	0.30	Update creditor voicemail spreadsheet.
02/06/19	Stephen E. Hessler, P.C.	0.50	Telephone conference and correspond with K&E team re next steps.
02/06/19	Dilen Kumar	0.50	Telephone conference re MLP settlement with G. Pesce, J. Grafton, J. Micheletti and A&M team.
02/06/19	Gerardo Mijares-Shafai	3.60	Telephone conference with WLB advisors and WLB lenders' advisors re intercompany and surety matters (.5); telephone conference with G. Pesce and Company re intercompany settlement term sheet (.6); telephone conference with G. Pesce, Company and Jones Day team and WLB lenders' counsel re same (.9); revise same (.5); correspond with K&E teams re same (.2); revise 9019 motion (.9).
02/06/19	Gregory F. Pesce	1.40	Conference with S. Mayer re settlement issues (.6); correspond with Kramer and K&E team re same (.8).
02/07/19	Nicholas Adzima	1.40	Telephone conference with various parties re proofs of claims (.8); correspond with N. Davanipour re same (.2); correspond with K&E team re same (.2); update voicemail log re same (.2).
02/07/19	Julia R. Foster	0.20	Update creditor voicemail spreadsheet.
02/07/19	Chris Koenig	2.70	Telephone conference with K&E and Kramer Levin re intercompany settlement issues (.6); review and revise 9019 motion (1.8); correspond with K&E team re same (.3).
02/07/19	Gerardo Mijares-Shafai	4.80	Correspond with G. Pesce and Jones Day team re 9019 motion (.2); correspond with K&E team re declaration for same (.1); telephone conference with Kramer Levin team and K&E team re MLP services term sheet (.6); review, revise same (1.7); office conference with C. Koenig re same (.1); correspond with K&E team re same (.1); review and revise same re G. Pesce comments (1.8); office conference with G. Pesce re same (.2).

Legal Services for the Period Ending February 28, 2019
 Westmoreland Coal Company
 [WLB] Creditor and Stakeholder Issues

Invoice Number: 1050011640
 Matter Number: 42917-12

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
02/08/19	Stephen E. Hessler, P.C.	0.50	Telephone conference and correspond with K&E team re next steps.
02/08/19	Gerardo Mijares-Shafai	2.50	Correspond with K&E, Jones Day and Kramer Levin teams re MLP transition services term sheet (.6); review and revise 9019 motion (1.5); correspond with K&E team re same (.1); telephone conference with K&E team, Jones Day team and A&M team re MLP transition services term sheet (.3).
02/09/19	Chris Koenig	1.80	Review and revise settlement term sheet (1.4); correspond with K&E, Kramer Levin and Jones Day teams re same (.4).
02/10/19	Gerardo Mijares-Shafai	4.40	Review, revise 9019 motion (2.9); correspond with A&M team re same (.1) telephone conference with WLB Debtors', WMLP Debtors', WLB lenders' and WMLP lenders' counsel re same (1.4).
02/11/19	Anthony Abate	0.30	Draft template objection to Ohio EPA administrative claim payment motion.
02/11/19	Maya Ben Meir	2.70	Draft Mike Hutchinson declaration in support of 9019 motion.
02/11/19	Neda Davanipour	0.40	Telephone conference and correspond with creditors.
02/11/19	Stephen E. Hessler, P.C.	0.30	Telephone conference and correspond with K&E team re 1113/1114 hearing.
02/11/19	Chris Koenig	6.60	Telephone conferences with K&E, Kramer Levin, Jones Day and Schulte Roth teams re employee issues re intercompany settlement (2.7); correspond with same re same (1.0); review and revise intercompany term sheet (2.4); review and revise 9019 motion (.5).
02/11/19	Gerardo Mijares-Shafai	1.50	Telephone conference with K&E teams re MLP term sheet (.5); correspond with C. Koenig and A&M team re intercompany balances re same (.2); telephone conferences with counsel for WLB Debtors, WLB lenders, WMLP Debtors and WMLP lenders re same (.8).
02/12/19	Nicholas Adzima	0.90	Research docket re notice parties' questions (.7); telephone conference with N. Davanipour re same (.2).

Legal Services for the Period Ending February 28, 2019
 Westmoreland Coal Company
 [WLB] Creditor and Stakeholder Issues

Invoice Number: 1050011640
 Matter Number: 42917-12

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
02/12/19	Gerardo Mijares-Shafai	4.30	Correspond with K&E team re 9019 motion (.2); review and revise same (2.1); correspond with counsel for WLB Debtors, WLB lenders, WMLP Debtors and WMLP lenders re same (.5); compile, coordinate filing of same and tender offer motion (1.5).
02/12/19	Gregory F. Pesce	4.20	Conferences with Jones Day and Schulte re intercompany settlement matters.
02/13/19	Julia R. Foster	0.20	Update creditor voicemail spreadsheet.
02/13/19	Hannah Kupsky	0.30	Revise draft of letter to Ohio in response to administrative claim request.
02/13/19	Gerardo Mijares-Shafai	0.90	Draft talking points for intercompany settlement (.3); draft signature pages re same (.6).
02/13/19	Gregory F. Pesce	2.40	Conferences with Jones Day and Schulte re intercompany settlement matters.
02/14/19	Chris Koenig	0.50	Telephone conference with G. Pesce, A&M, Centerview, Kramer Levin, FTI re status of chapter 11 cases and next steps.
02/14/19	Gerardo Mijares-Shafai	1.20	Telephone conference with advisors for WLB Debtors and WLB lenders re work in process (.6); review, analyze indemnity agreements re customer obligations and shared reclamation (.5); correspond with C. Koenig re same (.1).
02/14/19	Gregory F. Pesce	2.10	Conferences with Jones Day and Schulte re intercompany settlement matters.
02/16/19	Neda Davanipour	1.60	Review revise draft objection to administration claim (1.0); correspond with K&E re same (.6).
02/19/19	Chris Koenig	0.70	Telephone conference with A&M, G. Pesce and Jones Day re intercompany claims issues relating to settlement.
02/20/19	Gregory F. Pesce	2.40	Review and revise intercompany settlement materials.
02/20/19	Allyson Smith Weinhouse	0.60	Telephone conference re Otter Tail arbitration.
02/23/19	Maya Ben Meir	3.80	Draft talking points for the intercompany settlement 9019 motion.
02/24/19	Maya Ben Meir	0.10	Review and revise A. Weinhouse comments re talking points to intercompany settlement 9019 motion.

Legal Services for the Period Ending February 28, 2019
 Westmoreland Coal Company
 [WLB] Creditor and Stakeholder Issues

Invoice Number: 1050011640
 Matter Number: 42917-12

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
02/25/19	Gerardo Mijares-Shafai	0.60	Review and revise intercompany settlement order.
02/27/19	Juliesa Edwards	0.60	Participate in telephone conference with K&E team re restructuring documentation (.4); distribute draft documents to Company's advisors for review (.2).
02/28/19	Neda Davanipour	0.20	Review and revise draft Ohio EPA order (.1); correspond with K&E team re same (.1).
02/28/19	Gabriela Zamfir Hensley	0.50	Prepare notice of revised intercompany settlement order for filing.
Total		84.70	

KIRKLAND & ELLIS LLP

AND AFFILIATED PARTNERSHIPS

601 Lexington Avenue
New York, NY 10022

FEIN 36-1326630

April 8, 2019

Westmoreland Coal Company
9540 South Maroon Circle, Suite 300
Englewood, CO 80112

Attn: Jeffrey S. Stein

Invoice Number: 1050011639

Client Matter: 42917-13

In the Matter of [WLB] Cash Collateral, Cash Management, DIP Financing

For legal services rendered through February 28, 2019
(see attached Description of Legal Services for detail)

\$ 42,465.50

Total legal services rendered

\$ 42,465.50

Legal Services for the Period Ending February 28, 2019
 Westmoreland Coal Company
 [WLB] Cash Collateral, Cash Management, DIP Financing

Invoice Number: 1050011639
 Matter Number: 42917-13

Summary of Hours Billed

<u>Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Anthony Abate	1.00	325.00	325.00
Maya Ben Meir	4.20	595.00	2,499.00
Timothy Robert Bow	1.10	995.00	1,094.50
Mary Kogut Brawley, P.C.	3.70	1,225.00	4,532.50
Juliesa Edwards	4.50	805.00	3,622.50
Susan D. Golden	1.70	1,135.00	1,929.50
Kim Hicks	0.10	1,175.00	117.50
Jonathan E. Kidwell	0.30	1,175.00	352.50
Carrie Therese Oppenheim	0.50	430.00	215.00
Steven Taylor	2.60	595.00	1,547.00
Roxanne A. Walton	3.50	920.00	3,220.00
Allyson Smith Weinhouse	10.80	805.00	8,694.00
Lech K. Wilkiewicz	13.70	1,045.00	14,316.50
TOTALS	47.70		\$ 42,465.50

Legal Services for the Period Ending February 28, 2019
 Westmoreland Coal Company
 [WLB] Cash Collateral, Cash Management, DIP Financing

Invoice Number: 1050011639
 Matter Number: 42917-13

Description of Legal Services

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
02/02/19	Allyson Smith Weinhouse	1.90	Review, revise 345(b) waiver motion.
02/03/19	Timothy Robert Bow	0.80	Review and revise motion to waive 345(b) compliance.
02/03/19	Allyson Smith Weinhouse	0.70	Review, revise 345(b) waiver motion.
02/04/19	Maya Ben Meir	1.00	Review and revise the 345(b) waiver motion.
02/04/19	Timothy Robert Bow	0.10	Correspond with A. Weinhouse re 345(b) motion.
02/04/19	Juliesa Edwards	1.20	Review and analyze DIP and term loan and respond to inquiries re interest rates and amalgamation of subsidiaries.
02/04/19	Susan D. Golden	1.10	Review and revise draft motion requesting 345(b) waiver (1.0); correspond with A. Weinhouse re same (.1).
02/04/19	Carrie Therese Oppenheim	0.50	Research precedent re cash management and 345(b) waiver declarations.
02/05/19	Anthony Abate	1.00	Search for and distribute precedent motion to enter into new line of credit (.4); draft template re same (.4); search for and distribute precedent orders re 345(b) waiver (.2).
02/05/19	Maya Ben Meir	3.20	Review and revise the 345(b) waiver motion (2.0); revise same re A. Weinhouse's comments (1.0); correspond with A. Weinhouse re same (.2).
02/05/19	Juliesa Edwards	0.50	Review and analyze DIP Credit Agreement permitted structure changes.
02/05/19	Susan D. Golden	0.60	Review and revise second draft of motion to waive section 345(b) compliance (.4); correspond with A. Weinhouse and M. Ben-Meir re same (.2).
02/05/19	Allyson Smith Weinhouse	0.80	Review, revise 345(b) motion.
02/06/19	Allyson Smith Weinhouse	1.60	Telephone conference with G. Pesce re letter of credit (.2); draft stipulation re same (1.1); review, analyze precedent re same (.3).
02/06/19	Allyson Smith Weinhouse	1.20	Review, revise 345(b) waiver (1.0); correspond with M. Ben Meir re same (.2).

Legal Services for the Period Ending February 28, 2019
 Westmoreland Coal Company
 [WLB] Cash Collateral, Cash Management, DIP Financing

Invoice Number: 1050011639
 Matter Number: 42917-13

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
02/07/19	Allyson Smith Weinhouse	1.20	Revise 345(b) motion (.5); correspond with Kramer re same (.2); correspond with G. Pesce re same (.4); coordinate filing re same (.1).
02/08/19	Allyson Smith Weinhouse	0.90	Telephone conference with U.S. Trustee, A&M re 345(b) waiver (.5); correspond with G. Pesce re same (.2); telephone conference with D. Blanks re letter of credit (.2).
02/11/19	Timothy Robert Bow	0.20	Correspond with Company, A&M re DACA question.
02/11/19	Mary Kogut Brawley, P.C.	1.80	Review and comment on letter of credit agreement (1.3); telephone conference with G. Pesce re same (.5).
02/11/19	Juliesa Edwards	0.70	Review and analyze DIP credit agreement permitted structure changes (.4); correspond with K&E team re same (.3).
02/11/19	Steven Taylor	1.00	Prepare debtor-in-possession draw-down form for drawing on loan.
02/11/19	Allyson Smith Weinhouse	1.80	Draft, revise declaration in support of 345(b) waiver (1.2); telephone conference with G. Pesce re same (.1); telephone conference with M. Brawley, G. Pesce re letter of credit (.5).
02/12/19	Mary Kogut Brawley, P.C.	0.50	Review, analyze borrowing mechanics and letter of credit agreement.
02/12/19	Steven Taylor	0.30	Correspond with M. Brawley and L. Wilkiewicz re draft of notice of borrowing (.2); correspond with A&M team re same (.1).
02/12/19	Roxanne A. Walton	3.50	Review, analyze DIP/Bridge loan and security documentation in connection with proposed tax restructuring (3.0); telephone conference with N. Warther re same (.5).
02/12/19	Lech K. Wilkiewicz	1.40	Review and revise draft notice of borrowing (.6); review, revise borrowing provisions in DIP credit agreement (.4); correspond with K&E team re borrowing notice and delivery thereof (.4).
02/13/19	Steven Taylor	1.30	Draft notice of borrowing.
02/13/19	Allyson Smith Weinhouse	0.30	Correspond with K&E team re DIP stipulation.

Legal Services for the Period Ending February 28, 2019
 Westmoreland Coal Company
 [WLB] Cash Collateral, Cash Management, DIP Financing

Invoice Number: 1050011639
 Matter Number: 42917-13

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
02/13/19	Lech K. Wilkiewicz	2.80	Review and revise borrowing notice based on feedback from financial advisor (1.5); review, analyze borrowing mechanics and notice provisions in DIP credit agreement (.8); correspond with Company and financial advisor re terms of proposed borrowing (.5).
02/14/19	Kim Hicks	0.10	Telephone conference with K&E team re board representation.
02/14/19	Allyson Smith Weinhouse	0.40	Correspond with K&E team re DIP stipulation (.3); revise same (.1).
02/14/19	Lech K. Wilkiewicz	2.00	Telephone conference with K&E team re master letter of credit agreement and comments thereto (.5); correspond with same re same (.8); telephone conference with K&E team re notice of borrowing and status thereof (.5); correspond with same re same (.2).
02/15/19	Mary Kogut Brawley, P.C.	0.30	Finalize letter of credit agreement.
02/15/19	Lech K. Wilkiewicz	1.30	Review comments to letter of credit agreement (.8); correspond re letter of credit agreement and stipulation order with K&E team (.5).
02/18/19	Mary Kogut Brawley, P.C.	0.20	Review, analyze questions re debt incurrence capacity.
02/19/19	Mary Kogut Brawley, P.C.	0.90	Review, analyze credit agreement (.6); telephone conference with L. Wilkiewicz re same (.3).
02/22/19	Juliesa Edwards	0.80	Review, analyze restructuring support agreement (.1); correspond with K&E team re same (.2); coordinate KYC (.1); participate in telephone conference with K&E team re status of financing documents (.2); correspond with various Company advisors re exit ABL (.2).
02/22/19	Lech K. Wilkiewicz	3.10	Correspond re borrowing under DIP credit facility with K&E team (.4); review, analyze draft regulatory consent overview and intercompany debt provisions in DIP loan agreement (2.7).
02/25/19	Juliesa Edwards	0.70	Review and analyze current term loan agreement (.5); correspond with various parties re same (.2).

Legal Services for the Period Ending February 28, 2019
 Westmoreland Coal Company
 [WLB] Cash Collateral, Cash Management, DIP Financing

Invoice Number: 1050011639
 Matter Number: 42917-13

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
02/25/19	Lech K. Wilkiewicz	3.10	Review, analyze proposed Canadian regulatory consent overview (.8); review and analyze DIP loan agreement covenants re intercompany loans and draft summary re same (.6); review and analyze DIP credit agreement (1.7).
02/26/19	Juliesa Edwards	0.60	Review and analyze amalgamation issue under DIP.
02/27/19	Jonathan E. Kidwell	0.30	Review, comment draft credit agreement.
Total		47.70	

KIRKLAND & ELLIS LLP

AND AFFILIATED PARTNERSHIPS

601 Lexington Avenue
New York, NY 10022

FEIN 36-1326630

April 8, 2019

Westmoreland Coal Company
9540 South Maroon Circle, Suite 300
Englewood, CO 80112

Attn: Jeffrey S. Stein

Invoice Number: 1050011638

Client Matter: 42917-14

In the Matter of [WLB] Disclosure Statement, Plan, Confirmation

For legal services rendered through February 28, 2019
(see attached Description of Legal Services for detail)

\$ 893,790.50

Total legal services rendered

\$ 893,790.50

Legal Services for the Period Ending February 28, 2019
 Westmoreland Coal Company
 [WLB] Disclosure Statement, Plan, Confirmation

Invoice Number: 1050011638
 Matter Number: 42917-14

Summary of Hours Billed

<u>Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Nicholas Adzima	41.70	595.00	24,811.50
Jamie Alan Aycock	37.90	1,095.00	41,500.50
Maya Ben Meir	84.40	595.00	50,218.00
Mary Kogut Brawley, P.C.	1.70	1,225.00	2,082.50
Neda Davanipour	11.40	705.00	8,037.00
Kelsee A. Foote	154.20	595.00	91,749.00
Julia R. Foster	7.10	325.00	2,307.50
John Thomas Goldman	3.00	1,155.00	3,465.00
Gabriela Zamfir Hensley	3.70	595.00	2,201.50
Erik Hepler	0.20	1,365.00	273.00
Stephen E. Hessler, P.C.	5.30	1,565.00	8,294.50
Harry W. Hild	1.00	250.00	250.00
Mark Holden	119.80	925.00	110,815.00
Chris Koenig	184.20	995.00	183,279.00
Library Factual Research	5.00	360.00	1,800.00
Allison McDonald	0.20	995.00	199.00
Ashley M. Membrino	1.50	805.00	1,207.50
Gerardo Mijares-Shafai	114.90	920.00	105,708.00
Orla Patricia O'Callaghan	70.30	595.00	41,828.50
Thomas P. O'Connor	0.50	920.00	460.00
Kasia Olkowski	49.50	360.00	17,820.00
Robert Orren	3.40	430.00	1,462.00
Gregory F. Pesce	79.60	1,135.00	90,346.00
Anna G. Rotman, P.C.	3.60	1,375.00	4,950.00
Ravi Subramanian Shankar	55.80	1,025.00	57,195.00
Tim Stephenson	0.70	1,390.00	973.00
Allyson Smith Weinhouse	44.80	805.00	36,064.00
Lech K. Wilkiewicz	4.30	1,045.00	4,493.50
TOTALS	1,089.70		\$ 893,790.50

Legal Services for the Period Ending February 28, 2019
 Westmoreland Coal Company
 [WLB] Disclosure Statement, Plan, Confirmation

Invoice Number: 1050011638
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Description of Legal Services

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
02/01/19	Maya Ben Meir	2.00	Review and revise Puntus declaration in support of confirmation.
02/01/19	Kelsee A. Foote	11.40	Analyze Colstrip contracts and identify relevant documents from productions to UCC (1.6); review, analyze documents re same for quality control (6.8); conference with R. Shankar, M. Holden re various sensitive documents (1.3); correspond and telephone conferences with K&E team re status, next steps with document review and production (1.7).
02/01/19	Gabriela Zamfir Hensley	0.50	Revise objection chart re new objections and objection resolutions.
02/01/19	Stephen E. Hessler, P.C.	0.80	Correspond with K&E team re next steps.
02/01/19	Mark Holden	5.10	Correspond and telephone conferences with team, vendor re status, next steps with Colstrip document review and production (4.6); coordinate and review documents for production for same (.5).
02/01/19	Chris Koenig	4.30	Review and revise confirmation brief (.9); review and revise plan (.8); correspond with G. Pesce and G. Mijares-Shafai re same (.5); correspond with various parties re plan objections and potential resolutions (2.1).
02/01/19	Gerardo Mijares-Shafai	1.10	Correspond with Kramer team re amended plan (.1); revise notice of amended plan (.1); review, revise amended plan with Sierra Club language (.4); correspond with Kramer team re same (.1); revise same with Kramer comments (.4).
02/01/19	Orla Patricia O'Callaghan	2.40	Telephone conference with M. Holden re next steps for Colstrip discovery (.3); office conference with G. Jones re status of case and document review (.5); review, analyze issue tags for document review (.4); correspond with Epiq team re creating the Colstrip review pane (.2); correspond with K&E team re G. Pesce's concerns re same (.5); correspond with vendor and K&E team re production schedule (.5).

Legal Services for the Period Ending February 28, 2019
 Westmoreland Coal Company
 [WLB] Disclosure Statement, Plan, Confirmation

Invoice Number: 1050011638
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<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
02/01/19	Kasia Olkowski	2.70	Compile key documents for attorney analysis.
02/01/19	Gregory F. Pesce	1.20	Review and revise confirmation brief.
02/01/19	Ravi Subramanian Shankar	0.70	Review and analyze Talen's edits to protective order (.2); correspond with K&E team re same (.2); supervise document review (.2); finalize and serve responses to Talen's interrogatories (.1).
02/02/19	Kelsee A. Foote	13.70	Coordinate and review document production (12.3); correspond with M. Holden, G. Jones and O. O'Callaghan re same (1.4).
02/02/19	Mark Holden	11.00	Correspond with team, vendor re status, next steps with Colstrip document review (.5); telephone conference re Colstrip document review with vendor review team (.4); review, analyze document review for next Colstrip production (9.7); telephone conference with McKinsey counsel re Colstrip discovery (.2); review and analyze draft response to WMLP adequate protection motion (.2).
02/02/19	Gerardo Mijares-Shafai	1.30	Revise Puntus confirmation declaration (.9); revise UMW insert for confirmation brief (.4).
02/02/19	Orla Patricia O'Callaghan	9.10	Review and revise documents re Colstrip discovery (6.8); correspond with K&E team re privilege questions (2.3).
02/02/19	Ravi Subramanian Shankar	0.80	Draft and respond to discovery correspondence from Talen re responses to document requests.
02/03/19	Nicholas Adzima	1.20	Review and revise cure objection response in confirmation brief.
02/03/19	Maya Ben Meir	3.10	Review and revise Puntus declaration in support of confirmation (2.4); review and revise Campagna declaration in support of same (.7).
02/03/19	Kelsee A. Foote	11.90	Coordinate and review document production (11.5); telephone conference with M. Holden, G. Jones and O. O'Callaghan re same (.4).
02/03/19	Gabriela Zamfir Hensley	0.10	Revise confirmation brief argument re release and exculpation provisions.
02/03/19	Mark Holden	7.80	Draft document review for next Colstrip production (6.7); telephone conference with and correspond with team, vendor re same (1.1).

Legal Services for the Period Ending February 28, 2019
 Westmoreland Coal Company
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<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
02/03/19	Chris Koenig	3.40	Review and revise chapter 11 plan (.6); correspond with G. Pesce and G. Mijares-Shafai re same (.2); review and revise confirmation brief (2.1); correspond with K&E team re same (.5).
02/03/19	Gerardo Mijares-Shafai	2.50	Revise UMWA insert for confirmation brief (1.0); revise Campagna declaration (.6); review, revise WLB plan re Kramer comments (.5); correspond with Kramer team, Jones Day team and Morrison team re same (.4).
02/03/19	Orla Patricia O'Callaghan	8.90	Review and revise documents re Colstrip production (4.1); correspond with G. Jones re privilege questions (.6); attend telephone conference with M. Holden, G. Jones and K. Foote re next steps (.5); analyze default provisions in coal contract for C. Koenig (2.9); review and revise contract attorneys' review (.8).
02/03/19	Allyson Smith Weinhouse	2.60	Review, revise confirmation brief.
02/04/19	Nicholas Adzima	3.10	Review and revise objection responses in confirmation brief.
02/04/19	Maya Ben Meir	0.90	Review and revise Campagna declaration in support of confirmation.
02/04/19	Neda Davanipour	5.70	Review, analyze precedent re certain plan objection issues (2.0); draft, review and revise summary re same (.7); correspond with G. Hensley re same (.2); review related transcripts and revise confirmation brief re same (2.7); correspond with C. Koenig and A. Weinhouse re same (.1).
02/04/19	Kelsee A. Foote	8.70	Review and revise reviewers' document (7.2); correspond with C. Carr and C. Ferrier re same (.4); telephone conference with M. Holden, G. Jones and O. O'Callaghan re same (.3); conference with K. Olkowski re status and next steps with 30(b)(6) deposition preparation (.5); participate in telephone conference with contract reviewers re quality control questions (.3).

Legal Services for the Period Ending February 28, 2019
 Westmoreland Coal Company
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Invoice Number: 1050011638
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<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
02/04/19	Gabriela Zamfir Hensley	2.10	Revise reply brief sections re U.S. Trustee and SEC objections (.9); telephone conference with N. Davanipour re U.S. Trustee objection response (.1); review, analyze precedent re same (1.1).
02/04/19	Harry W. Hild	1.00	Search, pull and send briefing and docket information re Colstrip matters.
02/04/19	Mark Holden	3.10	Coordinate and review documents for production (1.2); correspond and telephone conferences with K&E team re same (1.0); review and revise Colstrip discovery (.6); telephone conference with McKinsey counsel re same (.3).
02/04/19	Gerardo Mijares-Shafai	0.20	Telephone conference with Freestone country counsel re confirmation objection.
02/04/19	Orla Patricia O'Callaghan	4.30	Review and revise, reviewers' documents (3.1); correspond with reviewers' re answers to issue log questions (.5); telephone conference with vendor re reviewers' quality control questions (.5); coordinate delivery of A&M documents to vendor for review (.2).
02/04/19	Kasia Olkowski	1.70	Office conference with K. Foote re deposition scheduling (.2); review correspondence re preparation of production materials (1.1); update corresponding production log and respective search terms list (.4).
02/04/19	Robert Orren	0.60	Draft notice of rescheduled confirmation hearing.
02/04/19	Ravi Subramanian Shankar	0.60	Telephone conference with K&E team re document collection and review (.4); telephone conference with K&E team re Talen litigation strategy (.2).
02/04/19	Allyson Smith Weinhouse	2.20	Review, revise confirmation brief (1.4); correspond with K&E team re same (.5); revise re same (.3).
02/05/19	Nicholas Adzima	1.10	Review and revise notice re rescheduling confirmation hearing (.7); correspond with working group re same (.4).

Legal Services for the Period Ending February 28, 2019
 Westmoreland Coal Company
 [WLB] Disclosure Statement, Plan, Confirmation

Invoice Number: 1050011638
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<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
02/05/19	Maya Ben Meir	4.90	Review and revise Stein declaration in support of confirmation (2.0); revise same re comments from C. Koenig, G. Mijares-Shafai and G. Pesce (2.0); correspond with C. Koenig, G. Mijares-Shafai and G. Pesce re same (.6); telephone conference with G. Mijares-Shafai re same (.3).
02/05/19	Neda Davanipour	3.40	Review, revise Puntus declaration in support of confirmation (2.4); review various precedents and docket re same (.4); revise same (.4); correspond with C. Koenig, G. Mijares and G. Pesce re same (.2).
02/05/19	Kelsee A. Foote	9.60	Correspond with vendor re document quality control searches (.3); review, analyze document production for quality control (8.8); correspond with vendor re production time-line (.3); conference with M. Holden re same (.2).
02/05/19	Gabriela Zamfir Hensley	1.00	Revise confirmation objection chart re objection responses.
02/05/19	Mark Holden	0.50	Review and revise Colstrip document (.3); correspond and telephone conferences with team re same, next steps with Colstrip discovery (.2).
02/05/19	Chris Koenig	5.40	Telephone conference with G. Mijares-Shafai, Kramer Levin, sureties re plan issues (.5); telephone conference with J. Micheletti and contract counterparty re issues relating to plan treatment (.6); telephone conference with Kramer Levin re surety issues (.6); review and revise confirmation brief and supporting declarations (3.1); correspond with K&E team re same (.6).

Legal Services for the Period Ending February 28, 2019
 Westmoreland Coal Company
 [WLB] Disclosure Statement, Plan, Confirmation

Invoice Number: 1050011638
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<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
02/05/19	Gerardo Mijares-Shafai	5.60	Correspond with G. Pesce re plan declarations and WMLP settlement terms for plan (.2); revise notice of confirmation (.1); correspond with N. Adzima re same (.1); review, revise Sierra Club language (.2); correspond with C. Koenig re same (.1); correspond with sureties' counsel and Kramer Levin re confirmation order and outstanding diligence re same (.9); telephone conference with Kramer Levin re same (.3); telephone conference with Kramer Levin and sureties' counsel re same (1.1); telephone conference with A&M team and K&E team re transition services (.6); revise plan with Jones Day comments and WMLP settlement term sheet (.5); correspond with Kramer and Jones day teams re release provisions re same (.4); office conferences and correspond with C. Koenig and G. Pesce re same (.8); telephone conference with M. Ben-Meir re Stein declaration revisions (.3).
02/05/19	Orla Patricia O'Callaghan	1.60	Review and analyze documents of Colstrip materials.
02/05/19	Kasia Olkowski	1.10	Update search terms information for ongoing document review (.7); review status of potential deposition preparation dates (.4).
02/05/19	Ravi Subramanian Shankar	0.10	Correspond with K&E team re Talen dispute and next steps.
02/06/19	Maya Ben Meir	2.30	Review and revise Stein declaration in support of confirmation re comments from G. Pesce (2.2); correspond with document services re same (.1).
02/06/19	Maya Ben Meir	1.80	Draft witness and exhibit list for February 26 hearing (1.7); correspond with G. Mijares-Shafai and C. Koenig re same (.1).
02/06/19	Neda Davanipour	2.20	Review, revise final draft of declaration in support of confirmation.

Legal Services for the Period Ending February 28, 2019
 Westmoreland Coal Company
 [WLB] Disclosure Statement, Plan, Confirmation

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<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
02/06/19	Kelsee A. Foote	9.60	Telephone conference with G. Jones and M. Holden re next steps with Colstrip owners' discovery (.4); conference with M. Holden and R. Shankar re various document review-related issues (.8); telephone conference with O. O'Callaghan re same (.3); review, analyze document collection from A&M team for responsiveness and privilege (7.5); conference with K. Olkowski re preparations for 30(b)(6) depositions (.6).
02/06/19	Mark Holden	1.50	Review and revise Colstrip document production review (.8); correspond and telephone conferences with K&E team re same, next steps with Colstrip discovery (.7).
02/06/19	Chris Koenig	5.10	Telephone conference with J. Stein, Company and G. Mijares-Shafai re surety issues (.5); telephone conference with G. Pesce and Company re plan confirmation issues (.5); telephone conference with G. Pesce, A&M and McKinsey re plan confirmation issues (.6); review and revise confirmation brief and supporting declarations (3.1); correspond with K&E team re same (.4).
02/06/19	Gerardo Mijares-Shafai	3.00	Revise confirmation order (.2); telephone conference with C. Koenig re surety language for same (.3); telephone conference with First Surety counsel re same (.4); correspond with Kramer Levin team and A&M team re surety bond diligence re confirmation order (.3); telephone conference with J. Micheletti and J. Stein re same (.5); correspond with K&E team and WLB lenders' counsel re First Surety confirmation objection (.1); telephone conference with M. Ben-Meir re tender offer mechanics (.2); review, revise confirmation exhibit list (.1); revise plan (.1); review, analyze Kramer revisions to surety language (.4); correspond with Kramer team and sureties' counsel re same (.4).

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<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
02/06/19	Orla Patricia O'Callaghan	4.90	Review, analyze documents produced to the Creditors' Committee for responsiveness, updated privilege rules and commercial sensitivity (3.1); correspond with K. Foote re same and next steps (.5); review and revise contract attorneys' document review for quality control (1.3).
02/06/19	Kasia Olkowski	1.50	Update key documents for document production.
02/06/19	Ravi Subramanian Shankar	1.20	Office conference with K&E team re Talen litigation strategy (.7); correspond with Talen's counsel disclosing document search parameters (.2); coordinate and review documents for production (.3).
02/06/19	Tim Stephenson	0.70	Correspond with R. Santa Ana re background and status facts of case and pending sale.
02/07/19	Nicholas Adzima	0.60	Review and revise notice re rescheduled confirmation hearing (.4); correspond with K&E team re same (.2).
02/07/19	Maya Ben Meir	4.80	Review and revise Stein declaration in support of confirmation (3.9); correspond with G. Mijares-Shafai and C. Koenig re same (.2); incorporate C. Koenig's comments re same (.4); research precedent re same (.3).
02/07/19	Kelsee A. Foote	8.70	Correspond with C. Carr re revisions to document searches and exclusions (.6); analyze, send sensitive documents for R. Shankar review (1.3); telephone conference with M. Holden, G. Jones and O. O'Callaghan re next steps, status with 30(b)(6) deposition preparation (.4); review quality control of proposed production set (6.4).
02/07/19	Mark Holden	3.10	Coordinate and review documents for production (2.7); correspond and telephone conferences with team re same, next steps with Colstrip discovery (.4).
02/07/19	Chris Koenig	3.90	Correspond with various parties re plan objections (1.2); review and revise plan (.5); review and revise confirmation brief and supporting declarations (1.9); correspond with K&E team re same (.3).

Legal Services for the Period Ending February 28, 2019
 Westmoreland Coal Company
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<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
02/07/19	Gerardo Mijares-Shafai	2.10	Correspond with Travelers' counsel re confirmation order (.1); telephone conference with Zurich counsel re same (.3); telephone conference with Company and WLB lenders' advisors re surety and regulatory matters re sale (.4); telephone conference with sureties' counsel re same (.2); revise Sierra Club language for confirmation order (.2); correspond with Kramer team re same (.1); correspond with J. Micheletti re Travelers' counsel's request (.2); revise plan re New Mexico language (.1); telephone conference with Company, K&E team and Jones Day team re Zurich bonding inquiries (.4); review, comment on Stein confirmation declaration (.1).
02/07/19	Orla Patricia O'Callaghan	5.10	Review, analyze contract attorneys' document review for Colstrip production for quality control (4.7); telephone conference with M. Holden and K. Foote re progress and next steps (.4).
02/07/19	Kasia Olkowski	0.50	Update key document files for attorney analysis.
02/07/19	Robert Orren	1.20	Draft Stein declaration in support of 9019 motion.
02/07/19	Gregory F. Pesce	1.40	Conference with S. Mayer re settlement issues (.6); correspond with Kramer and K&E team re same (.8).
02/08/19	Nicholas Adzima	0.30	Correspond with G. Pesce and C. Koenig re confirmation hearing issues.
02/08/19	Maya Ben Meir	1.00	Review and revise witness and exhibit list for February 28 hearing.
02/08/19	Mark Holden	0.10	Participate in telephone conference with R. Shankar re status, next steps with Colstrip dispute.
02/08/19	Chris Koenig	3.80	Review and revise plan (.4); correspond with G. Mijares-Shafai and Kramer Levin re same (.2); correspond with various plan objectors re resolution of objections (1.6); review and revise confirmation brief and supporting declarations (1.4); correspond with K&E team re same (.2).

Legal Services for the Period Ending February 28, 2019
 Westmoreland Coal Company
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<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
02/08/19	Chris Koenig	0.20	Review and analyze documents re core and non-core assets (.1); correspond with M. Slade re same (.1).
02/08/19	Allison McDonald	0.20	Review and analyze documents re core and non-core assets (.1); correspond with M. Slade re same (.1).
02/08/19	Ashley M. Membrino	1.50	Revise closing documents (1.1); review, analyze compiled deeds (.4).
02/08/19	Gerardo Mijares-Shafai	1.30	Review, analyze surety revisions to confirmation order (.1); correspond with K&E team and Kramer team re same (.1); review, revise confirmation order and plan with comments from tribes' counsel (.3); telephone conference with Stites team re same (.5); telephone conference with C. Koenig re reorganization considerations (.3).
02/08/19	Gregory F. Pesce	1.40	Conference with S. Mayer re settlement issues (.6); correspond with Kramer and K&E team re same (.8).
02/09/19	Mark Holden	0.10	Correspond with R. Shankar re status, next steps with Colstrip discovery.
02/10/19	Nicholas Adzima	1.50	Correspond with K&E team re confirmation hearing notice (.7); review and revise hearing notice (.6); prepare for confirmation hearing (.2).
02/10/19	Kelsee A. Foote	2.40	Correspond with R. Shankar re 30(b)(6) depositions (.8); prepare deposition materials (1.2); conference with M. Holden re status and next steps with document collection, review and production (.4).
02/10/19	Mark Holden	2.60	Prepare for and participate in telephone conference with G. Pesce, R. Shankar re status, next steps with Colstrip dispute, confirmation (.3); correspond with team re same (.2); draft, revise draft 30(b)(6) topics to Colstrip co-owners (.8); review, analyze next document production to same (1.3).
02/10/19	Ravi Subramanian Shankar	5.30	Telephone conference with K&E team re Talen litigation strategy (.4); review and analyze key documents from Talen document review (4.3); revise 30(b)(6) topics to Talen and co-buyers (.6).
02/11/19	Maya Ben Meir	0.30	Review and revise witness and exhibit list for February 26 confirmation hearing.

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<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
02/11/19	Kelsee A. Foote	5.80	Review, analyze documents for production re quality control check (5.2); telephone conference with R. Shankar and M. Holden re sensitive documents in potential production set (.6).
02/11/19	Mark Holden	5.80	Review, analyze next Colstrip document production (4.0); telephone conference with Company re status, next steps with bankruptcy cases and confirmation (.9); telephone conference with Company re status, next steps with Colstrip dispute (.4); telephone conference with K&E team re same (.3); correspond with K&E team re same (.2).
02/11/19	Chris Koenig	1.30	Review and revise language re resolution of surety issues relating to plan (1.1); correspond with G. Mijares-Shafai re same (.2).
02/11/19	Gerardo Mijares-Shafai	5.10	Telephone conference with Travelers' counsel and Company re regulatory matters re core asset sale (.6); office conference with C. Koenig re follow up re same (.2); correspond with Travelers' counsel re same (.1); review, research voting requirements for deficiency claims (.3); review, analyze surety language to confirmation order (.5); telephone conference with Travelers' counsel re same (1.0); office conference with C. Koenig re follow up re same (.1); correspond with Zurich counsel re same (.1); revise surety language for confirmation order (1.5); correspond with C. Koenig re same (.1); revise plan with Talen language (.6).
02/11/19	Orla Patricia O'Callaghan	1.30	Review, analyze documents for production re quality control review of Colstrip production.
02/11/19	Gregory F. Pesce	1.40	Conference with S. Mayer re settlement issues (.6); correspond with Kramer and K&E team re same (.8).
02/11/19	Ravi Subramanian Shankar	2.90	Draft 30(b)(6) deposition topics to Talen and co-buyers (.9); review and analyze sensitive commercial documents (1.4); strategize re production of same (.3); correspond with K&E team re Talen-related litigation tasks (.3).

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<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
02/12/19	Kelsee A. Foote	7.90	Conference with M. Holden and R. Shankar re various document in production review (.8); telephone conference with O. O'Callaghan re same (.3); review, analyze documents for production in response to Colstrip owner discovery requests (6.8).
02/12/19	Erik Hepler	0.20	Correspond with G. Pesce re adequate assurance requests under Article 2 of UCC.
02/12/19	Mark Holden	7.10	Review, analyze next Colstrip document production (5.7); correspond with vendor re same (.2); telephone conference with client re next steps with Colstrip dispute (.4); correspond with team, client re same (.6); correspond with team re Colstrip witness preparation binders (.2).
02/12/19	Chris Koenig	1.60	Review and revise chapter 11 plan (.6); correspond with objecting parties re resolution of plan objections (1.0).
02/12/19	Gerardo Mijares-Shafai	1.50	Correspond with Kramer team re revised surety language for confirmation order (.3); revise plan (.2); telephone conference with Kramer team re same (.4); correspond with same and Travelers' counsel re revised surety language for confirmation order (.6).
02/12/19	Orla Patricia O'Callaghan	3.40	Conference with K. Foote re document production (.5); compile excerpts cited in Colstrip owners' objections for upcoming depositions (1.2); review, analyze, compile key documents for upcoming depositions (1.7).
02/12/19	Kasia Olkowski	1.00	Compile key documents for attorney analysis and potential production.
02/12/19	Gregory F. Pesce	3.60	Telephone conferences with Kramer re plan issues (1.2); review and revise confirmation brief and supporting declarations (2.4).
02/12/19	Gregory F. Pesce	1.40	Conferences re plan confirmation objections and related issues.
02/12/19	Anna G. Rotman, P.C.	0.30	Telephone conference with K&E team re confirmation objections.

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<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
02/12/19	Ravi Subramanian Shankar	1.60	Revise responses to Talen's 30(b)(6) topics (.4); correspond with Talen's counsel re protective order and deposition scheduling (.3); telephone conference with client re litigation strategy (.5); review and analyzing sensitive commercial documents (.4).
02/13/19	Jamie Alan Aycock	0.60	Review objections to confirmation.
02/13/19	Maya Ben Meir	3.30	Correspond with G. Mijares-Shafai re voting declaration (.1); review and revise same (3.2).
02/13/19	Kelsee A. Foote	6.00	Review, analyze documents for production in response to Talen discovery requests (3.2); prepare materials for D. Swartz and J. Stein 30(b)(6) depositions (2.6); conference with M. Holden re same (.2).
02/13/19	Mark Holden	6.60	Review and revise Colstrip document production (5.2); correspond with vendor re same (.1); correspond and telephone conference with team re status, next steps with Colstrip dispute (.8); prepare witness preparation binders for Colstrip depositions (.5).
02/13/19	Chris Koenig	2.60	Telephone conference with G. Mijares-Shafai, Kramer Levin, various surety providers re surety issues (.7); correspond with various parties re resolutions to plan objections (1.1); review and revise documents in support of confirmation (.8).
02/13/19	Gerardo Mijares-Shafai	3.30	Correspond with Kramer team and A&M team re non-reclamation bond data analysis for confirmation order (.7); telephone conference with Kramer team, A&M and Travelers' counsel re same (.6); review, analyze same (.4); revise plan supplement (1.2); correspond with M. Ben-Meir and Donlin team re voting declaration (.4).
02/13/19	Orla Patricia O'Callaghan	2.70	Review, analyze key documents for Colstrip depositions.
02/13/19	Gregory F. Pesce	1.60	Review and revise confirmation hearing brief and related materials.
02/13/19	Gregory F. Pesce	1.40	Telephone conferences with various parties re plan confirmation objections and related issues.

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02/13/19	Ravi Subramanian Shankar	4.70	Correspond with Talen's counsel re protective order and discovery (.3); review and analyze Talen side letter (.7); review and analyze supplemental document requests from client (.3); revise supplemental document requests to Talen and co-owners (2.5); supervise document production and deposition arrangements (.5); prepare for and attend conference with K&E team re litigation strategy (.4).
02/14/19	Jamie Alan Aycock	2.60	Participate in telephone conference with M. Holden, R. Shankar, G. Pesce, C. Koenig and G. Mijares-Shafai re objection responses and plan for confirmation hearing (1.0); telephone conference with A. Rotman re confirmation hearing plans (1.0); correspond with K&E team re plans for expert reports and testimony for confirmation hearing (.6).
02/14/19	Maya Ben Meir	5.20	Draft Campagna declaration in support of confirmation (3.9); correspond with C. Koenig re same (.2); draft notice of amended plan supplement (1.1).
02/14/19	Maya Ben Meir	3.70	Review, analyze correspondence re notice of assumed contracts (.1); revise notice of assumed contracts re comments from C. Koenig and G. Mijares-Shafai (3.6).
02/14/19	Neda Davanipour	0.10	Correspond with C. Koenig re declaration ISO of confirmation.
02/14/19	Kelsee A. Foote	5.30	Telephone conference with M. Holden and O. O'Callaghan re 30(b)(6) depositions and confirmation hearing (.5); review, analyze documents produced by Talen (1.4); identify, analyze documents for J. Aycock review (.7); review potential production for quality control, redactions (2.4); coordinate with Epiq team re same (.3).
02/14/19	Mark Holden	0.40	Review and analyze draft declaration of J. Stein in support of confirmation.

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02/14/19	Mark Holden	4.80	Correspond with K&E team re status, next steps with Colstrip dispute (.3); correspond with K&E team re same (.1); telephone conference with McKinsey counsel re same (.3); telephone conference with company re next steps with Colstrip document production (.1); review, analyze next Colstrip document production (3.4); correspond with K&E team re same, next steps with Colstrip discovery (.2); telephone conference with K&E team re same (.3); correspond with UCC counsel re Colstrip discovery (.1).
02/14/19	Chris Koenig	10.70	Telephone conference with G. Pesce and K&E team re preparation for confirmation hearing (.6); telephone conference with Company, Kramer Levin, FTI re surety issues (.4); telephone conference with the Company, Kramer Levin, FTI and surety counsel re surety issues (.3); review and revise chapter 11 plan (2.1); correspond with G. Pesce and G. Mijares-Shafai re same (.5); review and revise declarations and other documents in support of confirmation (4.8); correspond with K&E team re same (.8); correspond with objecting parties re resolution of plan objections (1.2).
02/14/19	Library Factual Research	5.00	Identify causes of Alabama Land & Mineral Corp and Mid-South Resources Corp. Chapter 11 to Chapter 7 conversion.
02/14/19	Gerardo Mijares-Shafai	6.70	Correspond with K&E team re plan revisions (.1); revise plan (4.0); revise plan supplement notices of assumption and rejection (.7); correspond with M. Ben-Meir and C. Koenig re same (.2); telephone conference with K&E team and G. Pesce re confirmation issues and objections (.5); correspond with Travelers' counsel re confirmation order revisions (.2); telephone conferences with Travelers' counsel and Kramer team re same (1.0).

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02/14/19	Orla Patricia O'Callaghan	2.60	Revise deposition binder folders (1.1); correspond with M. Holden and K. Foote re next steps (.3); review, analyze production documents re quality control (.6); conference with K. Foote re quality control review (.4); correspond with Epiq to coordinate timing of production for Monday (.2).
02/14/19	Kasia Olkowski	4.50	Review and revise tracking of production (.2) correspond with Epiq team re preparation of production documents (.5); review key documents (3.8).
02/14/19	Gregory F. Pesce	3.20	Review and revise plan and confirmation materials.
02/14/19	Anna G. Rotman, P.C.	0.70	Conference with J. Aycock re strategy for confirmation objections.
02/14/19	Ravi Subramanian Shankar	2.90	Revise supplemental document requests and 30(b)(6) topics to Talen and co-buyers (1.0); correspond with client re same (.2); review and analyze document requests from client (.3); finalize and serve written discovery (.5); correspond with opposing counsel re discovery deficiencies (.2); prepare for and attend conference with McKinsey's counsel re McKinsey's document production (.5); review and analyze D. Swartz deposition notice (.2).
02/14/19	Allyson Smith Weinhouse	0.60	Telephone conference with M. Holden, G. Pesce, C. Koenig re confirmation objections.
02/15/19	Nicholas Adzima	0.20	Correspond with K&E team re case law support re confirmation brief.
02/15/19	Maya Ben Meir	4.50	Review and revise notice of amended plan supplement re comments from C. Koenig (.7); review and revise Campagna declaration in support of confirmation (.3); correspond with C. Koenig re same (.2); telephone conference with G. Mijares-Shafai re confirmation brief (.2); review and revise confirmation brief re intercompany settlement (3.1).

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02/15/19	Kelsee A. Foote	10.30	Correspond with C. Carr re revisions to document searches and exclusions (.6); analyze, review sensitive documents from potential production, including identifying documents for R. Shankar review (1.3); telephone conference with M. Holden, G. Jones and O. O'Callaghan re next steps, status with 30(b)(6) depositions (.4); review quality control of proposed production set (6.7); coordinate with Epiq team re processing, review of documents collected from Company (1.3).
02/15/19	Mark Holden	0.60	Review and analyze draft declarations in support of confirmation.
02/15/19	Mark Holden	3.30	Correspond with K&E team, vendor re status, next steps with Colstrip discovery, document production and 30(b)(6) prep (2.4); telephone conference with K&E team, vendor re same (.5); telephone conference with opposing counsel re same (.4).
02/15/19	Chris Koenig	8.40	Review and revise plan (3.8); review and revise declarations and other documents in support of plan (1.8); correspond with K&E team re e plan, confirmation declarations and other documents in support of plan (1.1); correspond with objecting parties re potential resolutions (1.2); telephone conference with J. Micheletti and plan objector re objection to plan (.5).
02/15/19	Gerardo Mijares-Shafai	4.80	Telephone conference with M. Ben-Meir re confirmation brief inserts (.5); review, revise same (.6); revise plan (1.5); correspond with counsel for Committee, WMLP Debtors, WLB lenders and WMLP lenders re same (.4); telephone conferences with C. Koenig and Jones Day team re surety language for confirmation order (.7); correspond with Kramer team, sureties' counsel and Jones Day team re same (.6); correspond with Kramer team and Company re Evergreen collateral allocation (.5).
02/15/19	Orla Patricia O'Callaghan	5.30	Correspond with M. Holden and K. Foote re document production (.5); review and revise Colstrip production (4.8).

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02/15/19	Kasia Olkowski	5.60	Assist attorneys with preparation of documents for production and review (3.6); assist with compilation of documents in preparation for 30(b)(6) depositions (1.0); draft key documents materials for review by J. Aycock (1.0).
02/15/19	Gregory F. Pesce	2.60	Review and revise confirmation materials.
02/15/19	Anna G. Rotman, P.C.	0.20	Telephone conference with J. Aycock re confirmation objections.
02/15/19	Ravi Subramanian Shankar	1.10	Review and analyze J. Stein first day declaration and draft confirmation hearing affidavit (.6); telephone conference with K&E team re plan confirmation (.5).
02/15/19	Ravi Subramanian Shankar	1.50	Telephone conference with opposing counsel re Westmoreland's discovery (.6); correspond with K&E team re Talen's discovery positions (.5); supervise document production (.3); correspond with client re deposition arrangements (.1).
02/16/19	Jamie Alan Aycock	0.70	Participate in telephone conference with G. Pesce, A. Rotman, R. Shankar, C. Koenig and M. Holden re issues to be addressed at confirmation and staffing on various issues.
02/16/19	Kelsee A. Foote	5.30	Correspond with C. Carr re uploading additional data set (.5); revise search terms and exclusions to screen non-responsive documents (1.3); conference with M. Holden and O. O'Callaghan re same (.3); correspond with K&E team re work in process, next steps and production timeline (.4); review, analyze documents re quality control of potential production (2.8).
02/16/19	Mark Holden	3.10	Correspond and telephone conferences with team, vendor re status, next steps with Colstrip dispute, discovery in same (1.1); review and analyze Colstrip co-owners' discovery responses (.2); coordinate and review document production (1.7); correspond with team re same (.1).
02/16/19	Chris Koenig	3.40	Telephone conference with K&E teams re confirmation staffing (.7); review and revise chapter 11 plan (.9); review and revise confirmation brief (1.4); correspond with K&E team re plan and confirmation brief (.4).

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02/16/19	Gerardo Mijares-Shafai	1.40	Telephone conference with K&E team re confirmation objections and briefing re same (.7); revise confirmation brief (.7).
02/16/19	Orla Patricia O'Callaghan	1.10	Coordinate and review document production (.8); conference with K&E team re search terms (.2); correspond with vendor re same (.1).
02/16/19	Anna G. Rotman, P.C.	0.70	Telephone conference with G. Pesce, C. Koenig and G. Mijares-Shafai re litigation issues for upcoming confirmation hearing.
02/16/19	Ravi Subramanian Shankar	0.60	Telephone conference with K&E teams re plan confirmation strategy.
02/16/19	Ravi Subramanian Shankar	0.20	Correspond with Talen re Talen's discovery positions.
02/17/19	Kelsee A. Foote	8.90	Correspond with K. Olkowski re deposition materials (1.3); coordinate and review document production (6.6); conference with M. Holden and R. Shankar re certain sensitive documents in production set (.4); correspond with document reviewers re responding to document reviewers' questions (.6).
02/17/19	Mark Holden	1.50	Correspond and telephone conference with team, vendor re status, next steps with Colstrip dispute, discovery in same.
02/17/19	Chris Koenig	1.60	Telephone conference with Kramer re employee issues relating to plan (.2); telephone conference with Company and G. Pesce re certain plan issues (.7); telephone conference with Jones Day re surety issues relating to plan (.3); review and revise plan (.4).
02/17/19	Chris Koenig	0.60	Telephone conference with Company, G. Pesce, A&M, McKinsey, Centerview re business updates.
02/17/19	Orla Patricia O'Callaghan	4.10	Review and revise Colstrip production response documents (3.3); prepare, compile witness preparation binders for depositions (.8).
02/17/19	Kasia Olkowski	9.00	Assist R. Shankar with deposition preparation for deposition of D. Swartz (4.5); assist R. Shankar with deposition preparation for deposition of J. Stein (4.5).

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02/17/19	Ravi Subramanian Shankar	0.80	Supervise preparation of D. Swartz deposition preparation binder (.2); correspond with client re deposition logistics (.1); supervise document review questions (.2); review and analyze Colstrip owners' document request responses (.3).
02/18/19	Jamie Alan Aycock	1.50	Review and revise draft declarations for confirmation hearing.
02/18/19	Kelsee A. Foote	7.10	Correspond with K&E team re final collection of documents for 30(b)(6) depositions (2.3); correspond with K. Olkowski re same (1.2); review, analyze new data set from company for potential production (3.4); conference with M. Holden and O. O'Callaghan re same (.2).
02/18/19	Mark Holden	7.50	Review and revise Colstrip document production (1.4); review and analyze materials for deposition preparation (3.7); correspond and telephone conferences with K&E team re status, next steps with Colstrip discovery, deposition preparation (2.4).
02/18/19	Chris Koenig	9.90	Telephone conference with Jones Day and sureties re surety issues relating to confirmation (.4); review and revise plan (2.3); review and revise confirmation order (.8); review and revise confirmation brief (4.1); review and revise supporting declarations (1.4); correspond with K&E teams re revisions to plan, confirmation order, confirmation brief and supporting declarations (.9).
02/18/19	Chris Koenig	1.70	Telephone conference with Company, K&E team, A&M, Centerview, and lenders and their professionals re business update.

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02/18/19	Gerardo Mijares-Shafai	6.70	Telephone conference with Jones Day team and Zurich re confirmation order language (.4); correspond with Jones Day team, Company and Kramer team re same (.4); revise plan (2.0); correspond with C. Koenig re same (.1); review, revise voting declaration (1.2); correspond with K&E team re same (.3); correspond with C. Koenig re confirmation declarations (.2); revise Hutch, Stein declarations in support of confirmation (1.1); revise Hutchinson declaration in support of intercompany 9019 motion (.7); correspond with C. Koenig re same (.3).
02/18/19	Orla Patricia O'Callaghan	4.80	Finalize witness preparation binders for Colstrip matter (1.2); coordinate and review document production (3.6).
02/18/19	Kasia Olkowski	6.00	Compile key documents for attorney review in preparation of production and deposition preparation.
02/18/19	Gregory F. Pesce	3.80	Review and revise confirmation brief, plan and related materials.
02/18/19	Gregory F. Pesce	3.60	Telephone conferences with Kramer Levin and FTI re emergence issues, exit loan and confirmation.
02/18/19	Anna G. Rotman, P.C.	0.80	Review and revise declarations in support of confirmation.
02/18/19	Ravi Subramanian Shankar	1.70	Supervise document production (.4); review and analyze R. Campagna and M. Puntus draft declarations in support of confirmation (1.3).
02/18/19	Ravi Subramanian Shankar	4.30	Correspond with Colstrip owners' counsel re protective order (.7); prepare for D. Swartz deposition preparation session (3.6).
02/18/19	Allyson Smith Weinhouse	6.70	Draft, review, revise confirmation brief (6.4); correspond with C. Koenig, G. Mijares-Shafai re same (.3).
02/18/19	Lech K. Wilkiewicz	0.30	Correspond with K&E team re proposal to add revolver to exit term loan.
02/19/19	Nicholas Adzima	1.40	Research precedent re confirmation brief issue (1.2); correspond with C. Koenig and G. Mijares-Shafai re same (.2).
02/19/19	Jamie Alan Aycock	2.50	Review and revise draft declarations in support of confirmation.

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02/19/19	Maya Ben Meir	2.90	Prepare filing versions of notice of assumed contracts, notice of rejected contracts and notice of plan supplement (2.5); correspond with G. Mijares-Shafai and C. Koenig re same (.1); telephone conference with G. Mijares-Shafai re same (.1); incorporate C. Koenig comments to notice of plan supplement (.1); research bios of Joe Micheletti, Scott Henry for plan supplement (.1).
02/19/19	Maya Ben Meir	1.10	Correspond with G. Mijares-Shafai re voting report (.1); incorporate JW comments to same (1.0).
02/19/19	Mary Kogut Brawley, P.C.	0.40	Correspond with K&E team re proposed exit financing terms.
02/19/19	Kelsee A. Foote	6.80	Analyze, review Talen contracts (.4); research New York case law re integrated contracts (.6); draft analysis re same (3.3); analyze documents produced by Talen (2.1); conference with K&E team re same (.4).
02/19/19	Mark Holden	3.30	Correspond with K&E team re Colstrip discovery, deposition preparation (.7); review and analyze deposition preparation materials (2.4); participate in telephone conference with opposing counsel re next steps with Colstrip discovery (.2).
02/19/19	Chris Koenig	9.20	Telephone conference with G. Pesce and objecting parties re resolution of plan objections (.4); separate telephone conference with G. Pesce, K&E team and objecting parties re resolution of plan objections (.4); telephone conference with G. Pesce and Kramer Levin re plan (.5); telephone conference with objecting party re potential resolution (.4); review and revise plan (1.6); review and revise plan supplement documents and notices re same (1.6); review and revise confirmation brief (2.1); review and revise supporting declarations (.8); correspond with G. Pesce, G. Mijares-Shafai and A. Weinhouse re each of foregoing (.3); correspond with various objecting parties re potential resolutions (1.1).

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02/19/19	Gerardo Mijares-Shafai	2.30	Correspond with K&E team and Donlin team re voting report and voting deadline extensions (.6); correspond with K&E team re surety language for confirmation order (.1); telephone conference with C. Hoyt re Evergreen collateral mechanics (.2); telephone conference with Weil team re WECO/Talen confirmation matters (.4); review, revise plan supplement assumption and rejection notices (.6); telephone conference with M. Ben-Meir re same (.2); correspond with Kramer team re liquidating trust agreement (.1); correspond with same and K&E team re advisor agreement matters (.1).
02/19/19	Orla Patricia O'Callaghan	2.60	Review and revise Talen's documents (1.8); review, analyze key documents (.8).
02/19/19	Kasia Olkowski	4.80	Prepare key documents for attorney analysis and preparation for depositions.
02/19/19	Gregory F. Pesce	2.10	Review and revise confirmation brief, plan and related materials.
02/19/19	Gregory F. Pesce	4.60	Telephone conferences with Kramer Levin and FTI re emergence issues, exit loan and confirmation.
02/19/19	Ravi Subramanian Shankar	10.30	Prepare for D. Swartz deposition preparation session (2.2); prepare D. Swartz for deposition (3.0); review and analyze Colstrip owners' interrogatory responses (.4); prepare for J. Stein deposition preparation session (1.7); review and analyze history of plan assumption language for D. Swartz deposition (.3); review and analyze Westmoreland's and Talen's document production responses (2.1); summarize key documents from same for D. Swartz (.6).
02/19/19	Allyson Smith Weinhouse	3.70	Review, revise confirmation brief.
02/19/19	Lech K. Wilkiewicz	1.20	Correspond with K&E team re proposed exit revolving credit facility (.4); draft summary of proposed terms of revolving credit facility (.6); correspond with K&E team re proposed borrowing under DIP credit facility (.2).

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02/20/19	Jamie Alan Aycock	3.90	Review and revise draft declarations for confirmation hearing (.8); correspond with R. Campagna re expert report and declaration (1.5); review, analyze declarations to determine whether additional documents should be added to exhibit list (1.2); correspond with K&E team re declarations to be submitted at confirmation hearing (.4).
02/20/19	Maya Ben Meir	1.80	Review and revise Campagna declaration in support of confirmation (.7); incorporate J. Aycock comments re same (.8); correspond with C. Koenig and G. Mijares-Shafai re same (.3).
02/20/19	Maya Ben Meir	0.60	Review and revise voting report.
02/20/19	Maya Ben Meir	3.40	Review and revise witness and exhibit list for February 26 hearing (3.2); correspond with C. Koenig and K&E team re same (.2).
02/20/19	Kelsee A. Foote	5.80	Draft letter to opposing counsel re document collection process (.7); correspond with K. Olkowski re preparations for confirmation hearing (.4); analyze, review documents re same (1.8); correspond with C. Carr re supplemental document production (.3); revise analysis re contract integration (2.2); correspond with M. Holden and O. O'Callaghan re motion to compel (.4).
02/20/19	Mark Holden	15.40	Prepare for and participate in deposition preparation meetings with client (6.9); telephone conferences and correspond with team re status, next steps with Colstrip dispute, depositions, discovery and document production review (4.8); participate in telephone conference with opposing counsel re same (.3); correspond with opposing counsel re same (.1); draft motion to compel Talen document production (3.3).

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02/20/19	Chris Koenig	12.30	Telephone conference with K&E team and plan objecting parties re potential resolutions (.4); telephone conference with JD and KL re surety issues (.5); telephone conference with JD, KL, sureties re surety issues (1.0); telephone conference with KL and Company insurance advisors re insurance issues (.8); review and revise plan (2.1); review and revise plan supplement documents (.6); review and revise confirmation brief (3.5); review and revise supporting declarations (1.4); correspond with G. Pesce, G. Mijares-Shafai and A. Weinhouse re each of the foregoing (.4); correspond with various objecting parties re potential resolutions (1.6).
02/20/19	Chris Koenig	0.90	Telephone conference with K&E team, A&M, Centerview, Kramer Levin, FTI re status of chapter 11 cases and next steps.
02/20/19	Gerardo Mijares-Shafai	8.70	Office conference with C. Koenig re Kramer and Schulte revisions to plan (.1); correspond with same re Department of Interior language for confirmation order (.1); correspond with M. Ben-Meir re declaration revisions (.1); revise plan (3.5); office conference with C. Koenig re same (.4); correspond with Kramer re Evergreen collateral inquiries (.1); telephone conference with Kramer team and Jones Day team re surety language for confirmation order (.5); telephone conference with same and sureties' counsel re same (1.0); correspond with K&E team, Kramer team and Donlin team re voting declaration (.4); telephone conference with Donlin team and K&E team re same (.4) draft collateral exhibit for confirmation order (2.1).
02/20/19	Orla Patricia O'Callaghan	4.20	Correspond with M. Holden re Talen discovery (.4); research re motion to compel discovery from Talen (3.8).
02/20/19	Kasia Olkowski	3.80	Compile additional documents for attorney analysis (1.6); update productions materials for attorney review (1.0); assist with preparation of emergency motion for production of documents (1.2).
02/20/19	Gregory F. Pesce	1.10	Review and revise confirmation brief, plan and related materials.

Legal Services for the Period Ending February 28, 2019
 Westmoreland Coal Company
 [WLB] Disclosure Statement, Plan, Confirmation

Invoice Number: 1050011638
 Matter Number: 42917-14

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
02/20/19	Gregory F. Pesce	4.90	Conferences with Kramer Levin and FTI re emergence issues, exit loan and confirmation.
02/20/19	Ravi Subramanian Shankar	8.70	Prepare for and prepare J. Stein for deposition (1.8); correspond and conference with Talen's counsel re discovery scheduling and deficiencies (1.3); finalize terms of protective order (.3); draft motion to compel Talen's document production (3.4); strategize re Talen's document deficiencies (.4); conference with D. Swartz re deposition preparation (.5); review and edit exhibit and witness list (.6); strategize re exhibits for Talen objection (.4).
02/20/19	Allyson Smith Weinhouse	6.40	Review, revise confirmation brief.
02/21/19	Jamie Alan Aycock	7.90	Review and revise draft declarations for confirmation hearing (1.9); correspond with R. Campagna re expert report and declaration (1.7); review, analyze documents re expert report disclosures and creating exhibit lists (1.0); correspond with K&E team re same (.3); correspond with M. Corcoran re exhibit and witness list in relation to settlement and sale hearing (1.4); review, analyze draft confirmation brief (1.6).
02/21/19	Maya Ben Meir	4.60	Review and revise Puntus declaration in support of confirmation (1.0); incorporate Centerview comments to same (1.0); correspond with A. Weinhouse re same (.1); review and revise Campagna declaration (.9); revise same re comments from J. Aycock (.6); revise Hutchinson declaration (1.0).
02/21/19	Maya Ben Meir	3.30	Review and revise witness and exhibit list for February 26 hearing (3.1); correspond with C. Koenig re same (.2).
02/21/19	Kelsee A. Foote	3.10	Telephone conference with M. Holden re analysis for contract rejection in confirmation brief (.4); revise analysis re same (.3); correspond with R. Shankar re exhibits for confirmation hearing (2.4).
02/21/19	Kelsee A. Foote	4.30	Conference with M. Holden re reproduction of highly confidential documents (.7); review previous productions for documents re same (3.6).
02/21/19	Mark Holden	0.20	Review and analyze draft confirmation brief.

Legal Services for the Period Ending February 28, 2019
 Westmoreland Coal Company
 [WLB] Disclosure Statement, Plan, Confirmation

Invoice Number: 1050011638
 Matter Number: 42917-14

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
02/21/19	Mark Holden	8.10	Prepare for and defend Stein and Swartz depositions in Colstrip dispute (5.6); correspond with K&E team re next steps for Talen objection, confirmation (1.1); telephone conferences with K&E team re same (1.0); review and analyze arguments re Talen contract issues (.3); correspond with C. Koenig re same (.1).
02/21/19	Chris Koenig	14.10	Telephone conference with G. Mijares-Shafai, Kramer Levin, FTI, sureties re potential resolutions (.7); telephone conference with K&E team, Jones Day, Committee re potential resolutions (.8); review and revise plan (4.1); review and revise plan supplement documents (1.2); review and revise confirmation brief (3.5); review and revise supporting declarations (.6); correspond with G. Pesce, G. Mijares-Shafai, A. Weinhouse and M. Ben Meir re each of foregoing (.4); correspond with various objecting parties re potential resolutions (1.6); telephone conference with K&E team and Kramer Levin re plan (1.2).
02/21/19	Gerardo Mijares-Shafai	11.40	Review, revise voting report (1.2); correspond with Kramer team, K&E team and Donlin team re same (.9); draft second amendment to plan supplement (.9); correspond with K&E team and Kramer team re same (.2); correspond with sureties' counsel, Kramer Levin team, Jones Day team and K&E team re surety language for confirmation order (.8); telephone conferences with Kramer Levin team, Jones Day team and K&E team re same (2.2); revise chapter 11 plan (3.8); telephone conference with Kramer team re same (1.1); correspond with K&E team re employment language for confirmation order (.1); revise Puntus declaration (.2).
02/21/19	Gerardo Mijares-Shafai	0.80	Review and revise 9019 declaration (.5); telephone conference with G. Pesce re same (.2); correspond with K&E team re same (.1).
02/21/19	Orla Patricia O'Callaghan	1.90	Review, analyze produced materials re confidentiality.

Legal Services for the Period Ending February 28, 2019
 Westmoreland Coal Company
 [WLB] Disclosure Statement, Plan, Confirmation

Invoice Number: 1050011638
 Matter Number: 42917-14

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
02/21/19	Kasia Olkowski	3.80	Compile documents for attorney review and in preparation for depositions and subsequent hearings.
02/21/19	Gregory F. Pesce	1.90	Review and revise confirmation brief, plan and related materials.
02/21/19	Gregory F. Pesce	7.70	Review, revise confirmation brief (4.0); review, revise various declarations in support of confirmation (3.7).
02/21/19	Anna G. Rotman, P.C.	0.20	Telephone conference with J. Aycock re confirmation hearing.
02/21/19	Ravi Subramanian Shankar	3.50	Prepare for and defend J. Stein deposition (1.8); telephone conference with Talen's counsel re discovery deficiencies (.2); finalize and supervise service of protective order (.5); review and revise exhibit and witness list (.7); correspond with client re exhibit and witness list and litigation strategy (.3).
02/21/19	Allyson Smith Weinhouse	7.10	Review, revise confirmation brief (3.8); review, revise various declarations in support of confirmation (3.3).
02/22/19	Jamie Alan Aycock	4.30	Review and revise draft declarations for confirmation hearing (1.5); correspond with R. Campagna re finalizing expert report and declaration (1.0); review and propose revisions to exhibit list (1.8).
02/22/19	Maya Ben Meir	5.30	Incorporate Centerview comments to Puntus declaration (.3); correspond with Centerview re same (.2); review and revise Campagna declaration (.2); revise same re comments from Centerview (.3); review and revise confirmation brief (3.9); correspond with G. Mijares-Shafai and C. Koenig re same (.4).
02/22/19	Maya Ben Meir	2.10	Review and revise witness and exhibit list for February 26 hearing for filing (1.1); correspond with J. Foster re same (1.0).
02/22/19	Mary Kogut Brawley, P.C.	0.30	Telephone conference with K&E team re proposed corporate structuring and next steps on exit financing.
02/22/19	Kelsee A. Foote	1.20	Correspond with K&E team re exhibits and witness list for confirmation hearing.
02/22/19	Mark Holden	2.30	Correspond and telephone conferences with team re status, next steps with Talen dispute, confirmation, exhibits for confirmation.

Legal Services for the Period Ending February 28, 2019
 Westmoreland Coal Company
 [WLB] Disclosure Statement, Plan, Confirmation

Invoice Number: 1050011638
 Matter Number: 42917-14

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
02/22/19	Chris Koenig	15.70	Review and revise plan (3.4); review and revise plan supplement documents (1.4); review and revise confirmation brief (4.7); review and revise supporting declarations (.6); correspond with G. Pesce, G. Mijares-Shafai, A. Weinhouse and M. Ben Meir re each of foregoing (2.1); correspond with various objecting parties re potential resolutions (3.5).
02/22/19	Gerardo Mijares-Shafai	9.20	Revise plan and plan supplement (2.5); coordinate filing of same (.4); telephone conference with C. Koenig re same (.1); correspond with Jones Day team re surety language for confirmation order (.1); telephone conference with Kramer team re same (.2); telephone conference with Kramer team and Zurich counsel re same (.3); correspond with Kramer team and sureties' counsel re same (.7); revise same (.4); telephone conference with Schulte team re comments to plan (1.0); review, analyze Coal Act funds' objection (.2); correspond with K&E team re same (.2); revise confirmation order (.6); revise confirmation brief (1.8); correspond with K&E team and JW team re same (.7).
02/22/19	Gregory F. Pesce	2.40	Review and revise confirmation brief, plan and related materials.
02/22/19	Gregory F. Pesce	4.60	Conferences with Kramer Levin and FTI re emergence issues, exit loan and confirmation.
02/22/19	Anna G. Rotman, P.C.	0.70	Review case documents to prepare for upcoming confirmation hearing.
02/22/19	Allyson Smith Weinhouse	5.00	Review, revise confirmation brief (2.9); correspond with C. Koenig, G. Pesce re same (.3); review, revise various declarations in support of confirmation (1.5); correspond with K&E team re filing plan (.3).
02/23/19	Nicholas Adzima	5.80	Draft talking points for various confirmation hearing agenda items (2.2); correspond with K&E team re same (.3); review and revise new company's management and board biographies in advance of confirmation hearing (3.1); correspond with working group re same (.2).

Legal Services for the Period Ending February 28, 2019
 Westmoreland Coal Company
 [WLB] Disclosure Statement, Plan, Confirmation

Invoice Number: 1050011638
 Matter Number: 42917-14

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
02/23/19	Mark Holden	0.10	Correspond with K&E team re next steps re confirmation.
02/23/19	Chris Koenig	3.70	Correspond with various parties re resolution of plan objections (.9); correspond with G. Pesce, Company and opposing counsel re settlement term sheet resolving plan objection (1.2); review and revise settlement documents re same (1.6).
02/23/19	Chris Koenig	5.20	Telephone conference with G. Pesce, A&M, advisers to Committee and MLP secured lenders re potential settlement (1.7); correspond with same re same (1.4); revise documents re same (2.1).
02/23/19	Gerardo Mijares-Shafai	5.10	Telephone conference with counsel for MLP lenders, Committee, WMLP Debtors and WLB Debtors re MLP lender-committee term sheet (1.0); follow up telephone conference with counsel for WMLP Debtors and Committee (.8); telephone conference with G. Zamfir and C. Koenig re 9019 motion for same (.3); correspond with K&E team re talking points for confirmation (.2); revise confirmation order (1.4); correspond with K&E team re same (.2); review, analyze and draft summary re MLP lender-committee term sheet (1.2).
02/23/19	Gregory F. Pesce	2.80	Telephone conferences with various parties re confirmation preparations.
02/24/19	Nicholas Adzima	2.60	Draft talking points to various confirmation hearing motions and agenda items (2.1); prepare for confirmation hearing (.2); correspond with K&E team re same (.3).
02/24/19	Maya Ben Meir	7.40	Draft talking points for the 1123/1129 confirmation standards (3.9); review and revise same (3.5).
02/24/19	Mark Holden	0.20	Correspond with K&E team re next steps re confirmation.
02/24/19	Chris Koenig	2.30	Review and revise plan (1.1); review and revise confirmation order (.8); correspond with G. Pesce and G. Mijares-Shafai re same (.4).

Legal Services for the Period Ending February 28, 2019
 Westmoreland Coal Company
 [WLB] Disclosure Statement, Plan, Confirmation

Invoice Number: 1050011638
 Matter Number: 42917-14

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
02/24/19	Chris Koenig	4.60	Telephone conference with G. Pesce, A&M, advisers to Committee and secured lenders re potential settlement (.4); review and revise documents relating to settlement (2.5); draft 9019 motion (.6); correspond with K&E team and other settlement parties re same (1.1).
02/24/19	Gerardo Mijares-Shafai	0.70	Telephone conference with Kramer team re run-off plan language and plan revisions.
02/24/19	Gerardo Mijares-Shafai	1.00	Telephone conference with counsel for MLP lenders, Committee, WMLP Debtors and WLB Debtors re MLP lender-Committee term sheet (.4); review and revise summary re same (.6).
02/24/19	Robert Orren	1.20	Draft notice of adjournment of February 26, 2019 hearing (.8); correspond with G. Pesce re same (.4).
02/24/19	Allyson Smith Weinhouse	1.50	Draft, review, comment on talking points for confirmation hearing.
02/25/19	Nicholas Adzima	1.10	Draft talking points for confirmation hearing (.9); correspond with K&E team re same (.2).
02/25/19	Jamie Alan Aycock	1.60	Correspond with K&E team re plans for confirmation hearing (1.1); telephone conferences with K&E team re same (.5).
02/25/19	Maya Ben Meir	2.10	Draft talking points for confirmation hearing.
02/25/19	Kelsee A. Foote	0.40	Correspond with K. Olkowski re confirmation hearing.
02/25/19	Mark Holden	2.40	Correspond and telephone conferences with team re preparation for and next steps with confirmation of WLB Debtors' plan and hearing on same (1.1); draft direct examination of Robert Campagna for confirmation hearing (1.3).

Legal Services for the Period Ending February 28, 2019
 Westmoreland Coal Company
 [WLB] Disclosure Statement, Plan, Confirmation

Invoice Number: 1050011638
 Matter Number: 42917-14

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
02/25/19	Chris Koenig	10.60	Telephone conference with G. Mijares-Shafai, Kramer Levin, Donlin Recano and trustees re plan distribution mechanics (.7); telephone conference with G. Pesce and Company re resolution of plan objection issue (.3); telephone conference with G. Pesce and K&E team re confirmation preparation (.2); review and revise plan (1.6); review and revise confirmation order (3.1); review and revise plan supplement documents (1.8); correspond with objecting parties re plan objection resolutions (2.1); correspond with K&E and Kramer Levin teams re each of foregoing (.8).
02/25/19	Chris Koenig	1.70	Telephone conference with G. Pesce, A&M, Kramer Levin and FTI re status of chapter 11 cases and next steps. (.7); telephone conference with G. Pesce, Company, A&M, Centerview re status of chapter 11 cases and next steps (1).
02/25/19	Chris Koenig	1.20	Review and revise amended documents re tender offer per SEC letter (1.0); correspond with M. Fisherman and G. Mijares-Shafai re same (.2).
02/25/19	Gerardo Mijares-Shafai	6.30	Correspond with C. Koenig and G. Pesce re confirmation order (.2); office conference with C. Koenig and G. Pesce re same (.1); telephone conference with Argo counsel and C. Koenig re PNMR objection to plan (.3); telephone conference with Kramer team, K&E team, agents' counsel and Donlin team re plan distribution mechanics (.7); revise confirmation order (3.0); correspond with G. Pesce and C. Koenig re same (.3); telephone conference with Travelers re surety language for same (.7); correspond with Travelers and T. Hoffman re same (.1); revise same (.3); correspond with sureties' counsel re same (.2); telephone conference with Company re plan supplement filing (.4).
02/25/19	Robert Orren	0.40	Review and revise notice of adjournment of February 26, 2019 hearing.
02/25/19	Gregory F. Pesce	4.90	Review and revise confirmation hearing materials (2.2); conferences with Company and Kramer re closing matters (2.7).

Legal Services for the Period Ending February 28, 2019
 Westmoreland Coal Company
 [WLB] Disclosure Statement, Plan, Confirmation

Invoice Number: 1050011638
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<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
02/25/19	Gregory F. Pesce	2.00	Correspond iwth K&E team re confirmation plans (.8); revise materials re same (1.2).
02/25/19	Ravi Subramanian Shankar	0.40	Office conference with M. Holden re evidence for confirmation.
02/25/19	Allyson Smith Weinhouse	1.50	Draft, review, comment on talking points for confirmation.
02/26/19	Nicholas Adzima	3.60	Draft notice for case closing decree (.6); correspond with K&E team re same (.7); prepare case closing decree for filing (.4); draft supplemental confirmation brief (1.7); correspond with K&E team re same (.2).
02/26/19	Jamie Alan Aycock	7.10	Review and revise draft direct examination of R. Campagna (2.0); correspond with M. Cavanaugh re confirmation hearing logistics (.5); correspond with various parties re Talen confirmation issues (1.2); review, analyze case documents re negotiations with Talen (1.0); review, analyze revised exhibit and witness list, agenda for confirmation (2.4).
02/26/19	Maya Ben Meir	5.60	Review and analyze correspondence re tender offer (.6); review and revise background to tender offer (1.1); incorporate G. Mijares-Shafai comments to same (.9); correspond with M. Fisherman and C. Lowery re same (.2); research re post-confirmation jurisdiction issues (2.6); telephone conference with C. Koenig re same (.2).
02/26/19	Julia R. Foster	0.70	Prepare and draft WLB Debtors' supplemental confirmation brief re Talen.
02/26/19	Mark Holden	3.50	Revise draft direct examination of Robert Campagna for confirmation hearing and preparation for same (2.8); correspond and conferences with team re same, next steps for confirmation hearing (.7).

Legal Services for the Period Ending February 28, 2019
 Westmoreland Coal Company
 [WLB] Disclosure Statement, Plan, Confirmation

Invoice Number: 1050011638
 Matter Number: 42917-14

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
02/26/19	Chris Koenig	13.40	Telephone conference with G. Pesce, G. Mijares-Shafai, Kramer Levin re plan (.5); telephone conference with G. Pesce, G. Mijares-Shafai, Kramer Levin re confirmation (.4); review and revise plan (1.8); review and revise confirmation order (5.1); review and revise plan supplement documents (1.2); correspond with objecting parties re plan resolutions (3.3); correspond with K&E and Kramer Levin teams re each of the foregoing (1.1).
02/26/19	Gerardo Mijares-Shafai	5.20	Revise confirmation order (.4); telephone conference with G. Pesce and C. Koenig re same (.2); office conference with C. Koenig re plan supplement (.2); revise same (3.0); correspond with K&E team, Kramer team and UCC re same (.4) review, revise direct script for declarant for confirmation hearing (.3); correspond with C. Koenig and J. Foster re amended witness/exhibit list (.2); revise same (.5).
02/26/19	Gerardo Mijares-Shafai	2.90	Draft Hutchinson declaration for intercompany settlement motion and MLP UCC settlement motion (1.4); review and revise same re G. Pesce comments (.1); coordinate filing of same (.3); review and revise intercompany settlement order (.7); correspond with C. Koenig re same (.2); review and revise notice of filing re same (.1); correspond with C. Koenig and N. Adzima re same (.1).
02/26/19	Gregory F. Pesce	4.90	Review and revise plan (.9); review and revise confirmation order (1.1); conferences with creditors re comments to same (1.2); review and revise intercompany settlement motion order (1.7).
02/26/19	Ravi Subramanian Shankar	0.20	Correspond with K&E team re Talen litigation strategy.
02/27/19	Nicholas Adzima	4.90	Draft revised orders for confirmation (3.1); correspond with K&E team re same (1.2); correspond with working group re same (.6).
02/27/19	Nicholas Adzima	3.50	Draft talking points for confirmation hearing (2.1); review and analyze docket re same (.6); correspond with K&E team re same (.8).

Legal Services for the Period Ending February 28, 2019
 Westmoreland Coal Company
 [WLB] Disclosure Statement, Plan, Confirmation

Invoice Number: 1050011638
 Matter Number: 42917-14

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
02/27/19	Jamie Alan Aycock	3.00	Telephone conference with M. Cavanaugh and L. Freeman re confirmation hearing logistics (1.6); correspond with M. Holden and R. Shankar re draft proffers of testimony for confirmation hearing (1.4).
02/27/19	Maya Ben Meir	0.70	Review and revise talking points re confirmation standards.
02/27/19	Maya Ben Meir	4.60	Research re post-confirmation jurisdiction issues (3.9); review and analyze same (.7).
02/27/19	Julia R. Foster	6.40	Review and revise agenda re February 28, 2019 confirmation hearing (4.7); prepare materials from February 28, 2019 confirmation hearing (1.7).
02/27/19	Stephen E. Hessler, P.C.	2.50	Telephone conference and correspond with K&E team and Company re confirmation hearing logistics and next steps.
02/27/19	Mark Holden	4.70	Revise draft direct examination of Robert Campagna for confirmation hearing (1.2); prepare for same (1.6); revise draft proffers for confirmation hearing (1.9).
02/27/19	Chris Koenig	14.90	Review and revise plan (2.6); review and revise confirmation order (4.6); review and revise plan supplement documents (1.4); correspond with objecting parties re plan resolutions (5.1); correspond with K&E and Kramer Levin teams re each of foregoing (1.2).
02/27/19	Gerardo Mijares-Shafai	7.30	Revise plan supplement (.6); correspond with K&E team re same (.4); correspond with S. Schwarzbach re confirmation order (.3); telephone conference with Donlin and lender constituents re distribution mechanics (.4); conference with C. Koenig re same (.2); revise confirmation order (3.9); correspond with Colstrip owners' counsel, WLB Lenders' counsel and K&E team re same (1.5).
02/27/19	Gerardo Mijares-Shafai	0.60	Correspond with G. Pesce, K&E team and stakeholders re intercompany order (.3); review and revise same (.3).
02/27/19	Gregory F. Pesce	5.90	Prepare materials for confirmation hearing (3.2); conferences with Kramer and K&E team re same (2.7).
02/27/19	Ravi Subramanian Shankar	1.20	Revise draft proffers for confirmation (.9); correspond with M. Holden re same (.3).

Legal Services for the Period Ending February 28, 2019
 Westmoreland Coal Company
 [WLB] Disclosure Statement, Plan, Confirmation

Invoice Number: 1050011638
 Matter Number: 42917-14

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
02/27/19	Allyson Smith Weinhouse	1.50	Draft, review, comment on talking points (.8); review, revise agenda (.4); correspond with J. Foster, G. Pesce re same (.3).
02/27/19	Lech K. Wilkiewicz	1.30	Conference with K&E team re restructuring documentation (.5); review and analyze transaction and restructuring steps memos (.8).
02/28/19	Nicholas Adzima	4.80	Prepare revised orders in advance of confirmation hearing (2.9); office conferences with K&E team re same (1.2); correspond with working group re same (.7).
02/28/19	Nicholas Adzima	6.00	Prepare for confirmation hearing.
02/28/19	Jamie Alan Aycok	2.20	Prepare R. Campagna for direct testimony (.5); conference with M. Holden re same (.7); review and revise draft proffers for confirmation hearing (1.0).
02/28/19	Maya Ben Meir	1.10	Draft notice of confirmation order.
02/28/19	Mary Kogut Brawley, P.C.	1.00	Correspond with lenders' counsel, real estate counsel and tax counsel re next steps on exit credit agreement review (.7); review, analyze exit structure (.3).
02/28/19	John Thomas Goldman	3.00	Review exit loan agreement (2.5); telephone conference and correspond with K&E team re same (.3); correspond with lender's counsel re same (.2).
02/28/19	Stephen E. Hessler, P.C.	2.00	Prepare for confirmation hearing.
02/28/19	Mark Holden	4.00	Prepare for confirmation hearing.
02/28/19	Chris Koenig	6.50	Review and revise confirmation order (3.6); correspond with K&E team and other parties re same (1.6); review and revise other documents for confirmation (1.3).
02/28/19	Gerardo Mijares-Shafai	6.80	Revise plan, confirmation order, Talen settlement, and plan supplement (3.0); correspond with K&E team and Company re same (1.0); office conference with same re same (1.0); revise confirmation order and plan with hearing comments (1.8).
02/28/19	Thomas P. O'Connor	0.50	Review, analyze credit agreement (.3); correspond with K&E team re same (.2).
02/28/19	Kasia Olkowski	3.50	Assist with preparations for confirmation hearing.
02/28/19	Gregory F. Pesce	3.20	Review and revise materials for confirmation hearing.

Legal Services for the Period Ending February 28, 2019
 Westmoreland Coal Company
 [WLB] Disclosure Statement, Plan, Confirmation

Invoice Number: 1050011638
 Matter Number: 42917-14

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
02/28/19	Ravi Subramanian Shankar	0.50	Prepare for confirmation hearing (.2); correspond with K&E teams re required evidence (.3).
02/28/19	Allyson Smith Weinhouse	6.00	Prepare for confirmation hearing.
02/28/19	Lech K. Wilkiewicz	1.50	Review, analyze draft exit term loan credit agreement.
Total		1,089.70	

KIRKLAND & ELLIS LLP

AND AFFILIATED PARTNERSHIPS

601 Lexington Avenue
New York, NY 10022

FEIN 36-1326630

April 8, 2019

Westmoreland Coal Company
9540 South Maroon Circle, Suite 300
Englewood, CO 80112

Attn: Jeffrey S. Stein

Invoice Number: 1050011637

Client Matter: 42917-15

In the Matter of Employee and Retiree Issues

For legal services rendered through February 28, 2019
(see attached Description of Legal Services for detail)

\$ 272,679.00

Total legal services rendered

\$ 272,679.00

Legal Services for the Period Ending February 28, 2019
 Westmoreland Coal Company
 Employee and Retiree Issues

Invoice Number: 1050011637
 Matter Number: 42917-15

Summary of Hours Billed

<u>Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Nicholas Adzima	1.10	595.00	654.50
Maya Ben Meir	18.00	595.00	10,710.00
Jack N. Bernstein	69.50	1,315.00	91,392.50
Michael Francus	7.90	695.00	5,490.50
Susan D. Golden	0.20	1,135.00	227.00
R. Chris Heck	9.40	1,225.00	11,515.00
George W. Hicks Jr.	3.20	1,225.00	3,920.00
Chris Koenig	11.90	995.00	11,840.50
Michael Krasnovsky, P.C.	2.10	1,255.00	2,635.50
Dilen Kumar	2.80	1,175.00	3,290.00
Allison McDonald	13.20	995.00	13,134.00
Casey James McGushin	14.80	995.00	14,726.00
Robert Orren	0.40	430.00	172.00
Gregory F. Pesce	7.70	1,135.00	8,739.50
Kirk Porter	5.30	920.00	4,876.00
Caitlin Bernice Pyrcce	1.80	595.00	1,071.00
Michael B. Slade	51.60	1,310.00	67,596.00
Tim Stephenson	8.20	1,390.00	11,398.00
Allyson Smith Weinhouse	10.20	805.00	8,211.00
Logan Taylor Wiggins	3.00	360.00	1,080.00
TOTALS	242.30		\$ 272,679.00

Legal Services for the Period Ending February 28, 2019
 Westmoreland Coal Company
 Employee and Retiree Issues

Invoice Number: 1050011637
 Matter Number: 42917-15

Description of Legal Services

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
02/01/19	Maya Ben Meir	2.50	Review and revise proposed 1113/1114 order re coal act retiree representatives' comments.
02/01/19	Susan D. Golden	0.20	Review order for 1114 committee fee objections and correspond with G. Pesce re same.
02/01/19	R. Chris Heck	1.20	Research re section 1113 and 1114 case law.
02/01/19	Gregory F. Pesce	1.10	Conferences with Coal Act representatives re next steps and confidential settlement issues.
02/01/19	Michael B. Slade	5.70	Review, analyze materials and prepare for deposition (3.4); telephone conference with Kramer Levin team re pending labor matters (.4); telephone conferences with Coal Act committee re pending labor matters (1.0); draft and edit exhibit and witness list (.9).
02/02/19	Maya Ben Meir	6.40	Research re section 1114 of bankruptcy code (3.9); correspond with G. Pesce re same (.2); research additional issues re section 1114 of bankruptcy code re G. Pesce comments (2.1); telephone conference with G. Pesce re same (.2).
02/03/19	Maya Ben Meir	5.50	Research re section 1114 orders and claims (3.9); correspond with G. Pesce re same (.5); research additional issues re section 1114 of bankruptcy code re G. Pesce comments (1.1).
02/04/19	Maya Ben Meir	2.50	Research re section 1114 orders and claim (1.2); correspond with G. Pesce and M. Slade re same (.3); research additional issues re section 1114 of bankruptcy code re G. Pesce and M. Slade comments (1.0).
02/04/19	Jack N. Bernstein	2.50	Review, analyze retirement plan and related employer and employee issues (1.5); correspond with various parties (.5); telephone conferences with various parties re same (.5).
02/04/19	Michael Francus	2.00	Review, analyze Coal Act briefs from district and bankruptcy courts.

Legal Services for the Period Ending February 28, 2019
 Westmoreland Coal Company
 Employee and Retiree Issues

Invoice Number: 1050011637
 Matter Number: 42917-15

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
02/04/19	Allison McDonald	2.70	Update exhibit list (.3); draft exhibits re dataroom (.2); correspond with M. Slade re same (.1); review and analyze documents produced by Coal Act Funds (.3); correspond with M. Slade re same (.1); review and analyze correspondence from M. Puntus re 1113/1114 hearing (.1); review and comment on D. Williams direct (.4); correspond with C. McGushin re same (.1); correspond with same re same (.1); telephone conference with G. Ossi re Coal Act Fund documents (.6); review and analyze M. Puntus comments re 1113/1114 exam (.1); review and analyze T. Cowan deposition transcript (.3).
02/04/19	Gregory F. Pesce	1.40	Conference with S. Mayer re settlement issues (.6); correspond with Kramer and K&E team re same (.8).
02/05/19	Maya Ben Meir	1.10	Correspond with C. Koenig, G. Pesce and A. McDonald re filing version of 1113/1114 order (.9); review and revise same (.2).
02/05/19	Jack N. Bernstein	4.00	Analyze issues re unions (2.0); review, analyze pension plan re same (1.0); correspond with various parties re same (.5); telephone conferences with various parties re same (.5).
02/05/19	Michael Francus	1.60	Review, analyze Coal Act provisions and Walter Energy appeal pleadings.
02/05/19	Allison McDonald	3.20	Telephone conference with A. Mitchell and L. Wiggins re exhibit list (.1); revise L. Martinez outline, reviewing and analyzing deposition transcript in relation to same (3.0); correspond with L. Wiggins and A. Mitchell re Sanson outline (.1).
02/05/19	Casey James McGushin	1.40	Participate in team meeting re 1114 motion hearing (.5); review and revise direct examination outline of E. Martinez for 1114 hearing (.9).
02/05/19	Gregory F. Pesce	1.40	Conference with S. Mayer re settlement issues (.6); correspond with Kramer and K&E team re same (.8).

Legal Services for the Period Ending February 28, 2019
 Westmoreland Coal Company
 Employee and Retiree Issues

Invoice Number: 1050011637
 Matter Number: 42917-15

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
02/05/19	Michael B. Slade	5.80	Review materials and prepare for deposition (2.8); telephone conference with FTI and Kramer Levin re bonds (.5); telephone conference with K&E team re 1113 trial prep (.5); edit MLP term sheet a (.4); correspond with various parties re same (.4); correspond with various parties re Coal Act matters (.7); telephone conference with various parties re bonds (.5).
02/06/19	Jack N. Bernstein	3.00	Analyze union litigation issues (2.0); correspond with various parties re same (.5); telephone conferences with various parties re same (.5).
02/06/19	George W. Hicks Jr.	0.50	Review, analyze record designations by opposing counsel.
02/06/19	Dilen Kumar	0.50	Telephone conference re employee matters for transition services agreement with R. Santa Ana, J. Grafton and T. Stephenson.
02/06/19	Allison McDonald	0.60	Telephone conference with A&M team and K&E team, M. Slade and G. Pesce re exit financing (.3); telephone conference with company, K&E team and G. Ossi re Coal Act bonds (.3).
02/06/19	Allison McDonald	1.50	Review and analyze comments from legal assistant team re L. Martinez direct outline (.3); review and analyze comments from C. McGushin re same (.4); telephone conference with Y. French re initial prep call (.4); telephone conference with L. Martinez and D. Goodheart re trial preparations (.5).
02/06/19	Casey James McGushin	2.10	Participate in telephone conference re exit costs and evidence relating to same (.3); draft and revise direct examination outline for D. Williams (.8); review and revise reply (1.0).
02/06/19	Logan Taylor Wiggins	2.50	Review, analyze Martinez preparation outline and compile exhibits for same.
02/07/19	Jack N. Bernstein	2.00	Review, analyze case documents re retiree medical issues (1.0); correspond with various parties re same (.5); telephone conferences with K&E team re same (.5).
02/07/19	George W. Hicks Jr.	1.50	Review, analyze bankruptcy docket and adversary proceeding docket for designations (.5); review, analyze bankruptcy documents sent by C. Koenig (1.0).

Legal Services for the Period Ending February 28, 2019
 Westmoreland Coal Company
 Employee and Retiree Issues

Invoice Number: 1050011637
 Matter Number: 42917-15

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
02/07/19	Tim Stephenson	3.30	Correspond and telephone conference with R. Santa Ana re assets purchase agreement (.3); revise same (1.0); prepare for and participate in telephone conference with Company re transition period employee issues and transition services agreement, APA issues (1.5); correspond with Company and K&E team re WARN issues (.5).
02/08/19	Jack N. Bernstein	2.00	Analyze pension issues (1.5); correspond with various parties re same (.5).
02/08/19	Michael Francus	0.50	Correspond with G. Hicks re case and timeline (.3); draft statement on designations for the record (.2).
02/08/19	George W. Hicks Jr.	1.00	Correspond with K&E team re record designations (.5); draft and revise statement regarding designations (.5).
02/08/19	Dilen Kumar	2.30	Review and mark up employee offer letter.
02/08/19	Michael B. Slade	7.70	Telephone conference with A&M re claims (.5); telephone conferences with Committee member and client re Coal Act issues (1.0); review and analyze witness outlines (3.1); review and edit reply brief (1.8); review, analyze UMWA motion (.3); telephone conference with opposing counsel re same (.5); conference with 1113 team (.5).
02/08/19	Tim Stephenson	4.40	Prepare for and participate in strategy telephone conference with client team, K&E team, lender counsel and buyer counsel re WARN issues, post-APA signing transition period, employees benefits and other employee issues (1.5); prepare and transmit template joint employee termination and offer letter to K&E team for distribution to buyer counsel (.2); modify and transmit updated termination and offer letter to K&E team, per client instructions (.8); work throughout day with buyer, client and K&E team to finalize employee offer letter (1.1); review client and K&E team information re buyer timing for offering employee benefits and work with K&E team ERISA to confirm lawfulness of proposed approach (delayed health and 401K benefits start-up) (.8).
02/08/19	Tim Stephenson	0.50	Finalize, issue employee letter.

Legal Services for the Period Ending February 28, 2019
 Westmoreland Coal Company
 Employee and Retiree Issues

Invoice Number: 1050011637
 Matter Number: 42917-15

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
02/08/19	Logan Taylor Wiggins	0.50	Attend K&E team meeting.
02/09/19	Chris Koenig	0.90	Review and revise materials to be used in 1113/1114 trial.
02/09/19	Allison McDonald	0.70	Correspond with M. Slade and K&E team re exhibit list (.1); review and analyze B. Sanson deposition (.3); draft demonstrative re sale process (.2); correspond with M. Slade re cash spent on health benefits (.1).
02/09/19	Michael B. Slade	3.30	Draft and edit opening statement outline and slides (2.7); review, analyze coal act proposal (.6).
02/10/19	R. Chris Heck	7.80	Review and revise section 1113 and 1114 reply, including to incorporate comments from various other attorneys (6.9); correspond with various parties re same (.9).
02/10/19	Chris Koenig	3.70	Review and revise reply in support of 1113/1114 motion (2.1); correspond with K&E team re same (.2); review and revise objection to UMWA emergency motion (.7); correspond with K&E team re same (.1); review and revise materials for 1113/1114 trial (.6).
02/10/19	Michael B. Slade	7.90	Draft and edit opening statement outline and slides (3.1); telephone conference with Coal Act representative (.3); edit document re same (.2); telephone conference with Kramer re Coal Act issues and MLP settlement (.3); review and edit reply brief and opposition to UMWA motion (2.7); draft and edit witness outline (1.1); correspond with various parties re UMWA and Coal Act funds (.2).
02/11/19	Jack N. Bernstein	4.00	Review, analyze employee benefit plan and pension issues (2.0); correspond with various parties re same (1.0); telephone conferences with various parties re same (1.0).
02/11/19	Michael Francus	2.50	Review, analyze Coal Act, Company financial documentation.
02/11/19	Allison McDonald	0.40	Review and analyze Coal Act exhibits.

Legal Services for the Period Ending February 28, 2019
 Westmoreland Coal Company
 Employee and Retiree Issues

Invoice Number: 1050011637
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<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
02/11/19	Allison McDonald	4.10	Correspond with M. Slade re exhibit list (.2); telephone conference with A. Mitchell re same (.1); correspond with same re same (.2); review and analyze Willis Towers Watson reports re compensation data (.7); telephone conferences with M. Slade re same (.2); telephone conference with L. Martinez re same (.3); correspond with K&E team re same draft demonstrative re WCC debt (.3); correspond with Centerview team re same (.1); correspond with C. Koenig re same (.1); correspond with Kramer Levin team re Talarico reliance materials (.1); telephone conference with same re same (.1); telephone conference with L. Martinez re direct preparation (1.0); correspond with G. Pesce re same (.1); proofread and finalize exhibit list (.2); review and summarize B. Sanson notes (.4).
02/11/19	Casey James McGushin	1.40	Draft, revise and finalize expert declaration for Z. Georgeson.
02/11/19	Robert Orren	0.40	Correspond with K&E team re hearing logistics in retiree trial.
02/12/19	Jack N. Bernstein	4.00	Analyze pension and health plan issues (3.0); prepare correspondence re same (.5); telephone conference with K&E team re same (.5).
02/12/19	Michael Francus	1.30	Review, analyze case briefs cited in Coal Acts appeals, annotating cited cases.
02/12/19	Michael Krasnovsky, P.C.	0.80	Review and analyze executive compensation issues (.4); correspond with Company and Company's advisors re same (.4).
02/12/19	Casey James McGushin	9.90	Prepare for preparation session with D. Williams (1.8); participate in preparation session for D. Williams (2.2); participate in preparation session with M. Talarico (2.4); draft and revise direct examination outline for M. Talarico (1.4); draft and revise direct examination for Z. Georgeson (2.1).
02/12/19	Kirk Porter	0.20	Correspond with K&E team re compensation arrangements.
02/12/19	Michael B. Slade	1.50	Correspond with various parties re Coal Act matters.

Legal Services for the Period Ending February 28, 2019
 Westmoreland Coal Company
 Employee and Retiree Issues

Invoice Number: 1050011637
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<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
02/12/19	Allyson Smith Weinhouse	0.20	Telephone conference with Kramer re employee agreements.
02/13/19	Jack N. Bernstein	3.00	Analyze pension issues (2.0); correspond with various parties re same (.5); telephone conferences with various parties re same (.5).
02/13/19	Michael Krasnovsky, P.C.	0.20	Review and analyze executive compensation issues (.1); correspond with Company and Company's advisors re same (.1).
02/13/19	Kirk Porter	0.20	Review, revise comments to compensation documents.
02/13/19	Caitlin Bernice Pyrce	1.80	Research re pension plan issues.
02/13/19	Allyson Smith Weinhouse	0.20	Correspond with G. Pesce, M. Krasnovsky, K. Porter re severance, employee agreements.
02/14/19	Jack N. Bernstein	4.00	Review, analyze closing issues re employee benefit plans (2.0); correspond with various parties re same (1.0); telephone conferences with various parties re same (1.0).
02/14/19	Chris Koenig	2.90	Review and revise 1113/1114 order (.4); review and revise 9019 motion re Coal Act settlement (.4); review and revise materials for closing argument (1.8); correspond with K&E team re same (.3).
02/14/19	Michael Krasnovsky, P.C.	0.30	Review and analyze executive compensation issues (.2); correspond with Company and Company's advisors re same (.1).
02/14/19	Kirk Porter	3.00	Revise transition services agreement and severance agreement (2.5); correspond with K&E team re same (.5).
02/15/19	Jack N. Bernstein	5.00	Analyze employee issues (3.0); correspond with various parties re same (1.0); telephone conferences with various parties re same (1.0).
02/15/19	Chris Koenig	2.00	Prepare materials for closing re 1113/1114 trial (.5); review and revise 9019 motion re retiree committee settlement (1.2); correspond with A. Weinhouse re same (.3).
02/15/19	Michael Krasnovsky, P.C.	0.10	Review and analyze executive compensation issues.
02/15/19	Kirk Porter	0.30	Correspond with K&E team re transition agreement and severance agreement (.2); correspond re revisions to same with opposing counsel (.1).
02/15/19	Michael B. Slade	1.00	Prepare for trial.

Legal Services for the Period Ending February 28, 2019
 Westmoreland Coal Company
 Employee and Retiree Issues

Invoice Number: 1050011637
 Matter Number: 42917-15

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
02/15/19	Allyson Smith Weinhouse	5.00	Draft, revise Coal Act 9019 motion (2.5); review, analyze materials re same (2.0); correspond with C. Koenig re same (.5).
02/16/19	Chris Koenig	1.00	Review and revise 9019 motion re Coal Act Retiree Committee settlement (.4); review and revise orders re 1113/1114 trial (.5); correspond with M. Slade re same (.1).
02/16/19	Michael Krasnovsky, P.C.	0.10	Review and analyze executive compensation issues.
02/16/19	Allyson Smith Weinhouse	2.00	Draft, revise Coal Act 9019 motion (1.5); correspond with C. Koenig re same (.5).
02/17/19	Chris Koenig	0.50	Review and revise 9019 motion re retiree committee settlement.
02/17/19	Michael Krasnovsky, P.C.	0.10	Review and analyze executive compensation issues.
02/17/19	Kirk Porter	0.30	Telephone conference with opposing counsel re transition services agreement and severance agreement.
02/17/19	Allyson Smith Weinhouse	2.70	Draft, revise Coal Act 9019 motion (1.5); correspond with C. Koenig re same (.5); telephone conference with Kramer re same (.7).
02/18/19	Jack N. Bernstein	4.00	Review, analyze pension and health plan issues (2.0); correspond with various parties re same (1.0); telephone conferences with various parties re same (1.0).
02/18/19	R. Chris Heck	0.40	Telephone conference with K&E team re status and work in process (.2); review and revise draft pleading section re modifying retiree benefits (.2).
02/18/19	Chris Koenig	0.90	Telephone conference with K&E team and G. Pesce re confirmation issues relating to employees (.2); telephone conference with K&E team and Kramer Levin re 1113/1114 orders (.5); review and revise orders (.2).
02/18/19	Michael Krasnovsky, P.C.	0.10	Review and analyze executive compensation issues.
02/18/19	Michael B. Slade	3.90	Correspond with K&E team re proposed order and edit same (1.7); telephone conference with various parties re coverage issues (.6); telephone conference with Company re next steps (.5); draft 9019 motion (1.1).

Legal Services for the Period Ending February 28, 2019
 Westmoreland Coal Company
 Employee and Retiree Issues

Invoice Number: 1050011637
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<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
02/19/19	Jack N. Bernstein	5.00	Analyze COBRA, pension, and retiree welfare plan issues (3.0); correspond with various parties re same (1.0); telephone conferences with various parties re same (1.0).
02/19/19	Michael B. Slade	1.30	Draft and edit term sheet and 9019 motion.
02/20/19	Nicholas Adzima	0.70	Telephone conference with retired employee re pension questions (.2); correspond with working group re same (.4); update voicemail log re same (.1).
02/20/19	Jack N. Bernstein	4.00	Review, analyze pension and health plan issues (2.0); correspond with various parties re same (1.0); telephone conferences with various parties re same (1.0).
02/21/19	Jack N. Bernstein	3.00	Analyze health plan issues (1.0); correspond with various parties re same (1.0); telephone conferences with various parties re same (1.0).
02/21/19	Michael B. Slade	1.30	Correspond with K&E team re 9019 motion and review and revise same.
02/22/19	Nicholas Adzima	0.40	Telephone conference with former employee re pension notice (.3); update voicemail log re same (.1).
02/22/19	Jack N. Bernstein	4.00	Review, analyze pension issues (2.0); correspond with various parties re same (1.0); telephone conferences with various parties re same (1.0).
02/22/19	Michael B. Slade	2.80	Review and revise confirmation brief (1.9); correspond with K&E team re settlement (.4); analyze issues re same (.5).
02/23/19	Michael Krasnovsky, P.C.	0.10	Review and analyze executive compensation issues.
02/24/19	George W. Hicks Jr.	0.20	Correspond with M. Francus re briefing schedule (.1); review, analyze docket (.1).
02/25/19	Jack N. Bernstein	5.00	Analyze employee health plan claim issues (2.0); review, analyze pension freeze issues (2.0); correspond with various parties re same (.5); telephone conference with various parties re same (.5).
02/25/19	Michael Krasnovsky, P.C.	0.10	Review and analyze executive compensation issues.

Legal Services for the Period Ending February 28, 2019
 Westmoreland Coal Company
 Employee and Retiree Issues

Invoice Number: 1050011637
 Matter Number: 42917-15

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
02/25/19	Kirk Porter	1.20	Review, analyze comments to transition agreement and severance agreement (.8); correspond re same with K&E team (.4).
02/25/19	Michael B. Slade	3.70	Correspond with K&E team re confirmation order (.4); review and revise same (.5); review and revise 9019 motion (.5); draft and revise declarations (1.1); telephone conferences with various parties re labor issues and potential settlement thereof (1.2).
02/25/19	Allyson Smith Weinhouse	0.10	Correspond with K&E team re post-emergence transition agreements, non-insider severance agreements.
02/26/19	Jack N. Bernstein	3.00	Review, analyze pension issues (2.0); correspond with various parties re same (.5); telephone conference with various parties re same (.5).
02/26/19	Michael Krasnovsky, P.C.	0.10	Review and analyze executive compensation issues.
02/26/19	Kirk Porter	0.10	Correspond re executive agreements and revisions with K&E team.
02/26/19	Michael B. Slade	1.60	Telephone conferences with various parties re labor issues and potential settlement thereof (1.2); review, analyze confirmation objections (.3); correspond with K&E team re same (.1).
02/27/19	Jack N. Bernstein	3.00	Analyze employee health plan claim issues (1.0); correspond with various parties re same (.5); telephone conference with various parties re same (1.5).
02/27/19	Michael Krasnovsky, P.C.	0.10	Review and analyze executive compensation issues.
02/27/19	Gregory F. Pesce	2.40	Conferences with K&E team and Company re contingency plans for retiree medical matters.
02/27/19	Michael B. Slade	4.10	Telephone conferences with K&E team re labor issues and potential settlement thereof (2.2); draft language re same for confirmation order (.5) correspond with K&E team re same (.2); telephone conference with counsel for Coal Act Retire committee (.3); review, analyze materials and prepare for confirmation hearing (.9).

Legal Services for the Period Ending February 28, 2019
Westmoreland Coal Company
Employee and Retiree Issues

Invoice Number: 1050011637
Matter Number: 42917-15

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
02/28/19	Jack N. Bernstein	5.00	Review, analyze employee health plan claim issues (1.0); analyze pension issues (2.0); correspond with various parties re same (1.0); telephone conference with various parties re same (1.0).
02/28/19	Gregory F. Pesce	1.40	Conferences with constituents re retiree medical issues and possible settlement.
Total		242.30	

KIRKLAND & ELLIS LLP

AND AFFILIATED PARTNERSHIPS

601 Lexington Avenue
New York, NY 10022

FEIN 36-1326630

April 8, 2019

Westmoreland Coal Company
9540 South Maroon Circle, Suite 300
Englewood, CO 80112

Attn: Jeffrey S. Stein

Invoice Number: 1050011636

Client Matter: 42917-16

In the Matter of [WLB] Exec. Contracts, Unexpired Leases

For legal services rendered through February 28, 2019
(see attached Description of Legal Services for detail)

\$ 83,246.50

Total legal services rendered

\$ 83,246.50

Legal Services for the Period Ending February 28, 2019
 Westmoreland Coal Company
 [WLB] Exec. Contracts, Unexpired Leases

Invoice Number: 1050011636
 Matter Number: 42917-16

Summary of Hours Billed

<u>Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Nicholas Adzima	29.50	595.00	17,552.50
Jamie Alan Aycock	32.00	1,095.00	35,040.00
Neda Davanipour	0.60	705.00	423.00
Vanessa Hernandez	15.10	360.00	5,436.00
Grant Jones	34.30	595.00	20,408.50
Allison McDonald	1.00	995.00	995.00
Gerardo Mijares-Shafai	0.60	920.00	552.00
Anna G. Rotman, P.C.	0.70	1,375.00	962.50
Christopher Skerritt	1.70	265.00	450.50
Antonio Soto Jr.	1.00	380.00	380.00
Allyson Smith Weinhouse	1.30	805.00	1,046.50
TOTALS	117.80		\$ 83,246.50

Legal Services for the Period Ending February 28, 2019
 Westmoreland Coal Company
 [WLB] Exec. Contracts, Unexpired Leases

Invoice Number: 1050011636
 Matter Number: 42917-16

Description of Legal Services

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
02/01/19	Nicholas Adzima	0.90	Correspond with working group re cure objection amounts (.5); analyze cure objection amounts (.2); telephone conference with cure objection party (.2).
02/01/19	Grant Jones	3.50	Office conference with O. O'Callaghan re document review and production (.5); office conference with K. Foote re document review and production (.5); review, analyze plan Colstrip objection for case background before document review (1.0); review, analyze requests for production to prepare for document review responsiveness calls (.7); review, analyze privilege list for document review (.5); office conference with M. Holden re document review (.3).
02/01/19	Gerardo Mijares-Shafai	0.20	Correspond with Montana Dakota Utility Company re assumption inquiries.
02/01/19	Antonio Soto Jr.	1.00	Setup and enable K&E FTP account for multiple external users (.2); create K&E distribution folder (.3); set-up user access for internal and external users to the distribution folder (.5).
02/02/19	Nicholas Adzima	1.20	Correspond with K&E team re cure objections (.5); analyze same (.3); research re same (.4).
02/02/19	Grant Jones	8.20	Review, analyze documents to produce for responsiveness, privilege, confidentiality and commercial sensitivity (4.2); organize, compile key documents re same (3.1); correspond with M. Holden re same (.9).
02/03/19	Grant Jones	11.50	Review documents to produce for responsiveness, privilege, confidentiality and commercial sensitivity (6.3); compile key documents re same (3.8); correspond with review team re same (.9); telephone conference with M. Holden, K. Foote and O. O'Callaghan re review for same and next steps (.5).

Legal Services for the Period Ending February 28, 2019
 Westmoreland Coal Company
 [WLB] Exec. Contracts, Unexpired Leases

Invoice Number: 1050011636
 Matter Number: 42917-16

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
02/04/19	Nicholas Adzima	1.30	Research re cure amount objections (.6); correspond with C. Koenig and A. Weinhouse re same (.5); telephone conference with cure objection party (.2).
02/05/19	Nicholas Adzima	2.90	Correspond with working group re cure amount objections (.7); review and analyze cure amounts re same (1.5); correspond with cure objection party (.7).
02/05/19	Vanessa Hernandez	3.10	Compile, review and analyze documents requested by litigation team.
02/05/19	Allyson Smith Weinhouse	0.50	Telephone conference with K&E team, PNM re assumed contracts.
02/06/19	Nicholas Adzima	0.30	Correspond with K&E team re cure amount objections.
02/06/19	Neda Davanipour	0.60	Correspond with C. Koenig and JW re redaction of certain exhibits (.2); review, analyze Southern District of Texas court website re information re same (.2); attend telephone conference with M. Cavanaugh re same (.2).
02/06/19	Vanessa Hernandez	3.30	Compile, review and analyze documents.
02/06/19	Grant Jones	4.80	Review, analyze documents for responsiveness, privilege, confidentiality and commercial sensitivity (3.2); compile, organize key documents and send to review team (1.6).
02/07/19	Vanessa Hernandez	2.30	Compile, review and analyze documents requested by K&E team.
02/07/19	Grant Jones	6.30	Review, analyze documents for production to determine responsiveness, privilege, confidentiality and significance.
02/08/19	Vanessa Hernandez	3.60	Compile, review and analyze documents.
02/11/19	Nicholas Adzima	0.40	Correspond with working group re cure objection (.3); telephone conference with cure objection party (.1).
02/11/19	Jamie Alan Aycock	3.20	Participate in telephone conference with R. Shankar, J. Cottrell, G. Pesce and M. Holden re Talen litigation strategy (2.5); correspond re discovery issues and deposition scheduling (.5); review objections to confirmation (.2).
02/11/19	Vanessa Hernandez	1.50	Compile, review and analyze documents requested by litigation team.

Legal Services for the Period Ending February 28, 2019
 Westmoreland Coal Company
 [WLB] Exec. Contracts, Unexpired Leases

Invoice Number: 1050011636
 Matter Number: 42917-16

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
02/12/19	Nicholas Adzima	2.30	Research re assumption notice for counterparty (.8); telephone conference with A. Weinhouse re same (.1); telephone conference with counterparty re same (.4); correspond with K&E team re same (.3); correspond with counterparty re same (.3); correspond with K&E team re same (.4).
02/12/19	Jamie Alan Aycock	7.50	Telephone conference with R. Shankar re litigation strategy, discovery issues and deposition scheduling (1.0); correspond with R. Shankar re same (.4); review, analyze objections to confirmation (4.0); review, analyze discovery requests (2.1).
02/12/19	Vanessa Hernandez	1.30	Compile, review and analyze documents requested by litigation team.
02/13/19	Nicholas Adzima	1.60	Research re cure objection (.2); correspond with working group re same (.9); telephone conference with objecting party re same (.2); correspond with objecting party re same (.3).
02/13/19	Jamie Alan Aycock	2.00	Telephone conference with R. Shankar and M. Holden re litigation game plan and engage in related correspondence (1.0); review discovery requests and key documents produced (1.0).
02/13/19	Christopher Skerritt	1.70	Retrieve documents for Colstrip production.
02/14/19	Nicholas Adzima	2.40	Research re objecting party requests (.5); review and analyze materials provided by A&M and Company (.6); telephone conference with C. Koenig re same (.1); office conference with A. Weinhouse re same (.1); telephone conference with R. Esposito re same (.1); telephone conference with objecting party re same (.1); correspond with working group re same (.5); correspond with objecting parties re same (.4).
02/14/19	Jamie Alan Aycock	1.20	Review and revise draft topics for corporate representative depositions and additional requests for production.
02/14/19	Anna G. Rotman, P.C.	0.70	Review, analyze Talen papers.
02/14/19	Allyson Smith Weinhouse	0.30	Office conference with N. Adzima re cure issues (.1); review, analyze correspondence re same (.2).

Legal Services for the Period Ending February 28, 2019
 Westmoreland Coal Company
 [WLB] Exec. Contracts, Unexpired Leases

Invoice Number: 1050011636
 Matter Number: 42917-16

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
02/15/19	Jamie Alan Aycock	2.80	Participate in telephone conference with opposing counsel re discovery issues related to protective order, document production and deposition scheduling (.9); review key documents produced (1.9).
02/16/19	Nicholas Adzima	0.20	Correspond with objecting party re contracts to be assumed (.1); correspond with working group re same (.1).
02/17/19	Jamie Alan Aycock	0.40	Correspondence re discovery related to possible rejection of Talen agreement.
02/18/19	Nicholas Adzima	2.60	Correspond with K&E team re unexpired lease status (.4); draft stipulation re employment agreement (1.9); review and revise same (.2); correspond with T. Bow and A. Weinhouse re same (.1).
02/18/19	Jamie Alan Aycock	2.60	Participate in telephone conference with opposing counsel re discovery related to possible rejection of Talen agreement (1.0); correspondence re dispute over terms of protective order (.5); review key documents related to possible rejection of Talen agreement (1.1).
02/19/19	Nicholas Adzima	0.20	Telephone conference with opposing counsel re cure amounts.
02/19/19	Jamie Alan Aycock	4.60	Correspond with various parties re dispute over terms of protective order (1.2); correspond with K&E team re executory contracts (.6); correspond with various parties re deposition preparation and scheduling (1.5); review key documents related to possible rejection of Talen agreement (.6); participate in telephone conference with opposing counsel re proposals related to assumption of contracts and proposed conditions (.7).
02/20/19	Nicholas Adzima	0.70	Correspond with K&E team re unexpired lease (.4); telephone conference with counterparty's counsel re same (.2); correspond with same re same (.1).

Legal Services for the Period Ending February 28, 2019
 Westmoreland Coal Company
 [WLB] Exec. Contracts, Unexpired Leases

Invoice Number: 1050011636
 Matter Number: 42917-16

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
02/20/19	Jamie Alan Aycock	3.80	Participate in telephone conference with opposing counsel re discovery related to possible rejection of Talen agreement (1.2); correspond with same re proposed agreement with Talen (.3); correspond with G. Pesce and others re outstanding issues related to settlement with UCC and WMLP (2.3).
02/20/19	Allison McDonald	1.00	Attend telephone conference re weekly advisor issues.
02/21/19	Nicholas Adzima	1.40	Telephone conferences with opposing counsel re cure objections (.5); telephone conferences with K&E team re same (.4); research leases re same (.5).
02/21/19	Gerardo Mijares-Shafai	0.40	Review, analyze Talen protective order (.2); correspond with K&E team re same (.2).
02/22/19	Nicholas Adzima	4.40	Review and analyze contracts re cure amount (.8); telephone conferences with K&E team re cure objections (.9); correspond with K&E team re same (.3); telephone conferences with cure objection counsel re same (1.1); correspond with cure objection counsel re same (.4); telephone conferences with K&E team re same (.4); correspond with K&E team re same (.5).
02/22/19	Jamie Alan Aycock	1.10	Participate in telephone conference with opposing counsel re discovery related to possible rejection of Talen agreement.
02/25/19	Nicholas Adzima	4.60	Review and analyze cure objection amounts (1.4); telephone conferences with counsel for opposing parties re same (.7); correspond with same re cure objections (.6); telephone conferences with K&E team re same (.8); correspond with K&E team re same (1.1).
02/25/19	Allyson Smith Weinhouse	0.50	Correspond with N. Adzima re cure notices and amounts.
02/26/19	Nicholas Adzima	2.10	Research and analyze cure amount objections (.7); correspond with K&E team re same (.8); correspond with opposing counsel re same (.6).
02/27/19	Jamie Alan Aycock	2.80	Review correspondence re negotiations with Talen.
Total		117.80	

KIRKLAND & ELLIS LLP

AND AFFILIATED PARTNERSHIPS

601 Lexington Avenue
New York, NY 10022

FEIN 36-1326630

April 8, 2019

Westmoreland Coal Company
9540 South Maroon Circle, Suite 300
Englewood, CO 80112

Attn: Jeffrey S. Stein

Invoice Number: 1050011635

Client Matter: 42917-17

In the Matter of [WLB] Hearings

For legal services rendered through February 28, 2019
(see attached Description of Legal Services for detail)

\$ 165,905.00

Total legal services rendered

\$ 165,905.00

Legal Services for the Period Ending February 28, 2019
 Westmoreland Coal Company
 [WLB] Hearings

Invoice Number: 1050011635
 Matter Number: 42917-17

Summary of Hours Billed

<u>Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Jamie Alan Aycock	4.00	1,095.00	4,380.00
Yates French	15.20	1,120.00	17,024.00
Stephen E. Hessler, P.C.	19.00	1,565.00	29,735.00
Mark Holden	4.40	925.00	4,070.00
Chris Koenig	12.50	995.00	12,437.50
Allison McDonald	13.80	995.00	13,731.00
Casey James McGushin	16.40	995.00	16,318.00
Gregory F. Pesce	19.70	1,135.00	22,359.50
Ravi Subramanian Shankar	2.80	1,025.00	2,870.00
Michael B. Slade	28.00	1,310.00	36,680.00
Logan Taylor Wiggins	17.50	360.00	6,300.00
TOTALS	153.30		\$ 165,905.00

Legal Services for the Period Ending February 28, 2019
 Westmoreland Coal Company
 [WLB] Hearings

Invoice Number: 1050011635
 Matter Number: 42917-17

Description of Legal Services

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
02/04/19	Stephen E. Hessler, P.C.	3.00	Participate telephonically in UMWA hearing.
02/04/19	Michael B. Slade	1.40	Participate in hearing.
02/13/19	Yates French	4.50	Attend 1113/1114 trial.
02/13/19	Stephen E. Hessler, P.C.	4.50	Attend 1113/1114 hearing.
02/13/19	Chris Koenig	0.30	Attend hearing re tender offer motion.
02/13/19	Chris Koenig	4.50	Attend 1113/1114 hearing.
02/13/19	Allison McDonald	4.50	Attend hearing.
02/13/19	Casey James McGushin	5.50	Attend hearing on 1113 and 1114 motions.
02/13/19	Gregory F. Pesce	5.20	Participate in hearing re section 1113/1114 relief in Houston, TX.
02/13/19	Michael B. Slade	4.80	Participate in trial.
02/13/19	Logan Taylor Wiggins	5.00	Attend 1113/1114 hearing.
02/14/19	Yates French	6.20	Attend 1113/1114 trial.
02/14/19	Stephen E. Hessler, P.C.	4.00	Telephonically attend 1113/1114 hearing.
02/14/19	Chris Koenig	1.70	Attend 1113/1114 trial.
02/14/19	Allison McDonald	4.50	Attend hearing.
02/14/19	Casey James McGushin	5.60	Attend hearing on 1113 and 1114 hearing.
02/14/19	Gregory F. Pesce	4.80	Participate in hearing re section 1113/1114 relief in Houston, TX.
02/14/19	Michael B. Slade	4.40	Participate in trial.
02/14/19	Michael B. Slade	5.50	Participate in trial.
02/14/19	Logan Taylor Wiggins	5.00	Attend 1113/1114 hearing.
02/15/19	Yates French	4.50	Attend 1113/1114 trial.
02/15/19	Stephen E. Hessler, P.C.	5.00	Telephonically attend 1113/1114 hearing.
02/15/19	Chris Koenig	2.10	Attend 1113/1114 trial.
02/15/19	Allison McDonald	4.80	Attend hearing re 1113/1114 motion.
02/15/19	Casey James McGushin	5.30	Attend hearing on 1113 and 1114 motion.
02/15/19	Gregory F. Pesce	4.90	Participate in hearing re section 1113/1114 relief in Houston, TX.
02/15/19	Michael B. Slade	3.20	Participate in trial.
02/15/19	Michael B. Slade	3.20	Participate in trial.
02/15/19	Logan Taylor Wiggins	7.50	Attend 1113/1114 hearing.
02/28/19	Jamie Alan Aycock	4.00	Attend confirmation hearing.
02/28/19	Stephen E. Hessler, P.C.	2.50	Attend confirmation hearing.

Legal Services for the Period Ending February 28, 2019
Westmoreland Coal Company
[WLB] Hearings

Invoice Number: 1050011635
Matter Number: 42917-17

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
02/28/19	Mark Holden	4.40	Participate in WLB Debtors' confirmation hearing.
02/28/19	Chris Koenig	3.90	Attend confirmation hearing.
02/28/19	Gregory F. Pesce	4.80	Participate in confirmation hearing.
02/28/19	Ravi Subramanian Shankar	2.80	Attend confirmation hearing.
02/28/19	Michael B. Slade	5.50	Participate in confirmation hearing.
Total		153.30	

KIRKLAND & ELLIS LLP

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April 8, 2019

Westmoreland Coal Company
9540 South Maroon Circle, Suite 300
Englewood, CO 80112

Attn: Jeffrey S. Stein

Invoice Number: 1050011634

Client Matter: 42917-22

In the Matter of [WLB] Retention - Non K&E

For legal services rendered through February 28, 2019
(see attached Description of Legal Services for detail)

\$ 29,719.50

Total legal services rendered

\$ 29,719.50

Legal Services for the Period Ending February 28, 2019
Westmoreland Coal Company
[WLB] Retention - Non K&E

Invoice Number: 1050011634
Matter Number: 42917-22

Summary of Hours Billed

<u>Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Susan D. Golden	7.20	1,135.00	8,172.00
Chad J. Husnick, P.C.	12.80	1,515.00	19,392.00
Chris Koenig	0.50	995.00	497.50
Gerardo Mijares-Shafai	0.40	920.00	368.00
Robert Orren	3.00	430.00	1,290.00
TOTALS	23.90		\$ 29,719.50

Legal Services for the Period Ending February 28, 2019
 Westmoreland Coal Company
 [WLB] Retention - Non K&E

Invoice Number: 1050011634
 Matter Number: 42917-22

Description of Legal Services

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
02/01/19	Susan D. Golden	0.40	Revise board resolutions for mediation and correspond with G. Pesce re same (.3); review Mar-Bow motion for reconsideration (.1).
02/01/19	Gerardo Mijares-Shafai	0.40	Review, revise CVP fee statement (.3); coordinate filing re same (.1).
02/02/19	Susan D. Golden	0.50	Telephone conference with G. Pesce re board resolution authorizing mediation re McKinsey retention dispute before Judge Isgur (.1); revise board resolution (.4).
02/06/19	Susan D. Golden	1.00	Correspond with J. Grafton for review and Debtor approval of final Drinker Biddle application (.3); review final version of drinker Biddle application for filing (.2); review Alvarez disclosures (.4); correspond with G. Pesce re same (.1).
02/07/19	Chad J. Husnick, P.C.	3.50	Correspond and conference with J. Sprayregen, S. Hessler re mediation issues (1.7); review and revise documents re same (1.8).
02/07/19	Chris Koenig	0.50	Telephone conference with K&E team, Centerview, A&M re status of chapter 11 cases and next steps.
02/09/19	Chad J. Husnick, P.C.	0.30	Correspond and conference with J. Sprayregen, S. Hessler re mediation issues.
02/10/19	Susan D. Golden	1.00	Review U.S. Trustee settlements (.7); telephone conference with G. Pesce re same (.3).
02/18/19	Susan D. Golden	1.00	Review FOMB ethics report on McKinsey from M. Luskin.
02/19/19	Susan D. Golden	0.40	Telephone conference with J. Sprayregen, G. Pesce, C. Husnick re McKinsey settlement with U.S. Trustee and steps forward.
02/19/19	Chad J. Husnick, P.C.	1.50	Correspond and conference with K&E team re McKinsey and U.S. Trustee settlement.
02/19/19	Robert Orren	1.50	Draft motion for settlement with McKinsey and U.S. Trustee (1.2); correspond with S. Golden re same (.3).

Legal Services for the Period Ending February 28, 2019
 Westmoreland Coal Company
 [WLB] Retention - Non K&E

Invoice Number: 1050011634
 Matter Number: 42917-22

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
02/20/19	Susan D. Golden	2.40	Review and revise draft of joint motion in furtherance of mediation (1.0); correspond with G. Pesce and C. Husnick re same (.4); telephone conference with C. Husnick re McKinsey disclosure protocol (.3); telephone conference with J. Pesce, G. Pesce, C. Husnick re McKinsey disclosure protocol (.7).
02/20/19	Chad J. Husnick, P.C.	4.20	Correspond and conference with K&E team re UST/McK settlement and papers re same (1.3); review and revise motion to adjourn (.3); prepare for and attend telephone conferences with F. Gay, N. Labovitz re same (.6); draft, review and revise disclosure protocol (2.0).
02/20/19	Robert Orren	1.50	Draft joint motion in furtherance of mediation with McKinsey RTS (1.1); correspond with K&E working group re same (.4).
02/21/19	Chad J. Husnick, P.C.	1.40	Correspond and conference with K&E team, F. Gay, N. Labovitz, J. Selendy re UST/McK settlement (1.2); review and revise supplemental pleading re motion to adjourn (.2).
02/22/19	Susan D. Golden	0.50	Telephone conference with P. Ivanick and L. Basch re McKinsey supplemental disclosures (.3); correspond with C. Husnick re McKinsey disclosure protocol (.2).
02/23/19	Chad J. Husnick, P.C.	0.20	Correspond and conference with K&E team, J. Selendy, F. Gay re protocol.
02/25/19	Chad J. Husnick, P.C.	1.20	Correspond and conference with K&E team, J. Selendy, N. Labovitz and McKinsey reps re disclosure protocol.
02/26/19	Chad J. Husnick, P.C.	0.50	Correspond with K&E team re disclosure protocol.
Total		23.90	

KIRKLAND & ELLIS LLP

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April 8, 2019

Westmoreland Coal Company
9540 South Maroon Circle, Suite 300
Englewood, CO 80112

Attn: Jeffrey S. Stein

Invoice Number: 1050011633

Client Matter: 42917-24

In the Matter of [WLB] Tax Issues

For legal services rendered through February 28, 2019
(see attached Description of Legal Services for detail)

\$ 58,820.50

Total legal services rendered

\$ 58,820.50

Legal Services for the Period Ending February 28, 2019
Westmoreland Coal Company
[WLB] Tax Issues

Invoice Number: 1050011633
Matter Number: 42917-24

Summary of Hours Billed

<u>Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Juliesa Edwards	0.40	805.00	322.00
Anthony Vincenzo Sexton	21.10	1,185.00	25,003.50
Nicholas Warther	38.50	870.00	33,495.00
TOTALS	60.00		\$ 58,820.50

Legal Services for the Period Ending February 28, 2019
 Westmoreland Coal Company
 [WLB] Tax Issues

Invoice Number: 1050011633
 Matter Number: 42917-24

Description of Legal Services

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
02/01/19	Anthony Vincenzo Sexton	0.60	Telephone conference with Company and PwC re tax analysis (.4); correspond with parties re intercompany issues (.2).
02/01/19	Nicholas Warther	0.40	Telephone conference with Westmoreland, PwC and A. Sexton for weekly status call.
02/04/19	Anthony Vincenzo Sexton	0.50	Correspond with Company re administrative tax claim issues (.2); review and revise plan re tax issues (.3).
02/05/19	Anthony Vincenzo Sexton	0.20	Review and analyze Buckingham SPA.
02/06/19	Anthony Vincenzo Sexton	0.70	Telephone conference with K&E team and creditor counsel re deal status and related issues (.2); review materials re same (.2); correspond with K&E team re structuring issues (.3).
02/06/19	Nicholas Warther	0.50	Telephone conference with Westmoreland and advisors for weekly status call (.3); correspond with A. Sexton and M. Karas re PwC engagement costs (.2).
02/07/19	Anthony Vincenzo Sexton	1.10	Telephone conference with Company re deal status (.5); telephone conference with KL re exit structuring issues (.2); review and revise structure presentation (.4).
02/07/19	Nicholas Warther	1.50	Review and revise list of comments on PwC restructuring deck, integrating A. Sexton comments and send comments to PwC.
02/08/19	Anthony Vincenzo Sexton	1.10	Telephone conference with PwC and Company re tax issues (.6); review and analyze cash repatriation issues (.5).
02/08/19	Nicholas Warther	1.00	Telephone conference with Westmoreland and PwC for weekly status call (.9); correspond with K&E team re latest APA drafts (.1).
02/11/19	Anthony Vincenzo Sexton	1.20	Telephone conference with Company re tax analysis issues (.2); review and analyze materials re exit structuring (1).

Legal Services for the Period Ending February 28, 2019
 Westmoreland Coal Company
 [WLB] Tax Issues

Invoice Number: 1050011633
 Matter Number: 42917-24

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
02/11/19	Nicholas Warther	2.90	Correspond with R. Walton re treatment of restructuring under credit agreements (.2); review and revise tax portions of Buckingham APA and correspond with D. Kumar re same (1.7); review PwC tax modeling updates for proposed regulations and correspond with A. Sexton re same (1.0).
02/12/19	Juliesa Edwards	0.40	Review and analyze current debt documents in connection with Canadian hybrid portion of proposed tax restructuring.
02/12/19	Anthony Vincenzo Sexton	0.50	Correspond with KL re cash flow needs and tax implications (.2); review and analyze materials re exit structuring (.3).
02/12/19	Nicholas Warther	1.60	Review and analyze correspondence re WCC cash flows and tax implications (.6); correspond with K&E team and Canadian counsel re authorizations for Canada restructuring steps (1.0).
02/13/19	Anthony Vincenzo Sexton	0.20	Review and analyze purchase agreement issues.
02/13/19	Nicholas Warther	1.40	Correspond with M. Karas re tax disclosures schedules on APA (.9); review APA for language on structuring and correspond with A. Sexton re same (.5).
02/14/19	Anthony Vincenzo Sexton	0.70	Telephone conference re deal status (.1); review and analyze exit structuring issues (.6).
02/14/19	Nicholas Warther	0.40	Telephone conference with WCC advisors re status of transaction and next steps.
02/15/19	Anthony Vincenzo Sexton	1.60	Telephone conference with Company and PwC re status of tax modeling and emergence planning (.5); review and analyze materials re same (.4); telephone conference with Company and PwC re transfer pricing issues (.4); correspond with Company and A&M re liquidity issues (.3).
02/15/19	Nicholas Warther	0.90	Telephone conference with Westmoreland and PwC for weekly status update (.5); telephone conference with Westmoreland and PwC for transfer pricing analysis (.4).
02/16/19	Nicholas Warther	0.60	Review and analyze PwC restructuring slides.

Legal Services for the Period Ending February 28, 2019
 Westmoreland Coal Company
 [WLB] Tax Issues

Invoice Number: 1050011633
 Matter Number: 42917-24

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
02/17/19	Nicholas Warther	2.00	Review and analyze PwC transaction slides with reference to applicable tax law and correspond with A. Sexton re same.
02/19/19	Anthony Vincenzo Sexton	0.50	Review and analyze tax modeling materials.
02/19/19	Nicholas Warther	1.70	Correspond with Lazard and PwC re inputs needed for tax modeling (.6); correspond with Kramer Levin and PwC re transfer pricing analysis (.6); correspond with PwC re tax modeling (.5).
02/20/19	Anthony Vincenzo Sexton	1.90	Telephone conference with advisors re structuring issues (.9); telephone conference with KL re same (.3); review and analyze materials re same (.5); review and revise plan language (.2).
02/20/19	Nicholas Warther	1.20	Telephone conference with WCC advisors re state of transaction and next steps (.7); correspond with PwC and KL re transfer pricing analysis and next steps for discussion (.5).
02/21/19	Anthony Vincenzo Sexton	1.70	Telephone conference with A&M and other advisors re repatriation of Canadian cash (1.1); correspond with K&E team re same (.2); review PwC analysis re same (.4).
02/21/19	Nicholas Warther	3.10	Telephone conference with FTI, A&M, KL and KE re movement of cash between Canada and US (1.0); review drafts of transfer pricing reports and correspond with A. Sexton re thoughts on same (1.1); review PwC modeling of cash movements and Canadian tax consequences and correspond with A. Sexton re same (.8); correspond with Kramer Levin re timing for transfer pricing call (.2).
02/22/19	Anthony Vincenzo Sexton	2.30	Correspond with K&E team re structuring issues (.4); telephone conference with Company and PwC re status of tax analysis (.4); review and revise materials re same (.5); telephone conference with K&E team and Canadian counsel and KL re amalgamation (.5); review and revise plan language (.3); review employment tax withholding analysis (.2).

Legal Services for the Period Ending February 28, 2019
 Westmoreland Coal Company
 [WLB] Tax Issues

Invoice Number: 1050011633
 Matter Number: 42917-24

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
02/22/19	Nicholas Warther	3.40	Telephone conference with Westmoreland and PwC for weekly status call (.6); research and review tax law re employment tax withholding (1.4); telephone conference with TGF, Kramer Levin, PwC and K&E team re Canada transaction steps (1.0); correspond with FTI, Kramer Levin, PwC and Company re call re transfer pricing analysis (.4).
02/24/19	Anthony Vincenzo Sexton	0.20	Correspond with K&E team and PwC re structuring issues.
02/24/19	Nicholas Warther	0.80	Correspond with TGF re question on documentation for Canadian restructuring steps.
02/25/19	Anthony Vincenzo Sexton	0.50	Correspond with K&E team re plan effectiveness issues (.1); review and analyze structuring materials (.2); correspond with PwC re diligence and modeling (.2).
02/25/19	Nicholas Warther	0.60	Correspond with Kramer Levin and KE corporate team re documentation needed for various restructuring steps.
02/26/19	Anthony Vincenzo Sexton	2.20	Telephone conference with KL and PWC re interest rate and Canada issues (.8); telephone conference with K&E team re same (.2); review and revise step memo materials (1.2).
02/26/19	Nicholas Warther	6.90	Telephone conference with FTI, KL, PwC and K&E team re transfer pricing analysis (1); correspond with KL, PwC and A. Sexton re timing of revisions to restructuring steps (.4); review and revise restructuring steps by inserting applicable tax treatment and updating for new steps and correspond with PwC re same (3.7); correspond with TGF and K&E team re various Canadian restructuring steps (.2); correspond with A. Sexton and C. Koenig re FIRPTA analysis (.3); review and revise restructuring steps further in accordance with A. Sexton comments and correspond with Kramer Levin re same (1.3).

Legal Services for the Period Ending February 28, 2019
 Westmoreland Coal Company
 [WLB] Tax Issues

Invoice Number: 1050011633
 Matter Number: 42917-24

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
02/27/19	Anthony Vincenzo Sexton	2.40	Telephone conference with KL re revise structure steps (.3); telephone conference with K&E team, KL and others re status of deal and emergence (.4); correspond with K&E team re structuring issues (.5); review and revise PwC tax modeling (.3); review and revise confirmation order (.6); review and analyze FIRPTA issues (.3).
02/27/19	Nicholas Warther	6.10	Telephone conference with KL and A. Sexton re draft of restructuring steps (.5); review and revise restructuring steps in accordance with comments from call (1.5); prepare for and attend telephone conference with KL, Fasken, TGF and K&E team re documentation of steps (1.0); correspond with PwC and KL re revisions to restructuring steps and integrate comments (.8); correspond with A&M re entities needing to be involved in restructuring steps (.7); review and revise steps further and correspond with KL re same (1.1); correspond with K&E team and KL re filing version of steps (.5).
02/28/19	Anthony Vincenzo Sexton	1.00	Review and analyze exit structuring and FIRPTA issues.
02/28/19	Nicholas Warther	1.50	Correspond with Kramer Levin re documentation of restructuring steps (.3); review checklist of restructuring documentation and correspond with TGF, Fasken, K&E team and Kramer Levin re same (1.0); correspond with PwC re FIRPTA analysis (.2).
Total		60.00	

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April 8, 2019

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Attn: Jeffrey S. Stein

Invoice Number: 1050011632

Client Matter: 42917-26

In the Matter of [WLB] Use, Sale and Lease of Property

For legal services rendered through February 28, 2019
(see attached Description of Legal Services for detail)

\$ 424,334.50

Total legal services rendered

\$ 424,334.50

Legal Services for the Period Ending February 28, 2019
 Westmoreland Coal Company
 [WLB] Use, Sale and Lease of Property

Invoice Number: 1050011632
 Matter Number: 42917-26

Summary of Hours Billed

<u>Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Shubi Arora, P.C.	0.20	1,360.00	272.00
Maya Ben Meir	3.60	595.00	2,142.00
Mary Kogut Brawley, P.C.	0.30	1,225.00	367.50
Julia R. Foster	0.20	325.00	65.00
Yates French	8.70	1,120.00	9,744.00
John Thomas Goldman	15.30	1,155.00	17,671.50
Sohil Khurana	25.80	595.00	15,351.00
Chris Koenig	5.90	995.00	5,870.50
Dilen Kumar	67.10	1,175.00	78,842.50
Ashley M. Membrino	10.40	805.00	8,372.00
Morgan Carter Moore	3.90	595.00	2,320.50
Gregory F. Pesce	27.60	1,135.00	31,326.00
Randy Santa Ana	105.70	920.00	97,244.00
Michael Saretsky	4.30	995.00	4,278.50
Steve Schwarzbach	47.60	1,045.00	49,742.00
Tim Stephenson	2.80	1,390.00	3,892.00
Michelle A. Williamson	92.20	705.00	65,001.00
David James Wilson	53.50	595.00	31,832.50
TOTALS	475.10		\$ 424,334.50

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Description of Legal Services

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
02/01/19	Yates French	4.00	Review and revise witness outlines re Buckingham sale (1.3); review and revise exhibit list re same (1.3); prepare for evidentiary hearing re same (1.4).
02/01/19	Dilen Kumar	3.50	Review and revise Buckingham sale documents.
02/01/19	Randy Santa Ana	10.90	Attend auction for Buckingham assets (2.9); review and revise documents re same (6.0); prepare material contracts diligence tracker and correspondence re same (2.0).
02/01/19	Steve Schwarzbach	1.50	Review, analyze corporate matters re sale (.8); review and revise corporate document for same (.7).
02/01/19	Michelle A. Williamson	4.20	Prepare, draft diligence spreadsheet (1.1); prepare, draft disclosure schedules (2.8); revise closing checklist (.3).
02/01/19	David James Wilson	2.20	Review and revise Buckingham disclosure schedules.
02/02/19	Maya Ben Meir	3.00	Review and revise objection chart to sale motion.
02/02/19	Steve Schwarzbach	1.00	Analyze corporate issues (.7); correspond with Company re same (.3).
02/04/19	John Thomas Goldman	1.00	Review deed issues (.5); correspond with K&E team re same (.5).
02/04/19	Ashley M. Membrino	0.30	Review, analyze title commitments (.2); correspond with K&E team re upcoming sale (.1).
02/04/19	Gregory F. Pesce	4.60	Conferences with Kramer re sale and restructuring issues (2.4); conferences with UCC advisers re sale issues (.6); correspond with Kramer re closing issues (1.6).
02/04/19	Randy Santa Ana	5.40	Prepare for and attend bankruptcy court hearing re Buckingham sale (3.9); review and update closing checklist for credit bid PSA (.9); correspond with K&E team re real estate matters re Buckingham APA (.6).

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02/04/19	Michael Saretsky	2.20	Review, analyze environmental permitting information and documents for Canadian and non-core mines (1.9); coordinate with K&E team re same (.3).
02/04/19	Steve Schwarzbach	1.70	Analyze corporate issues (1.2); correspond with K&E team re same (.5).
02/04/19	Michelle A. Williamson	4.50	Review and revise transaction checklist (3.0); prepare disclosure schedules (1.5).
02/05/19	John Thomas Goldman	0.50	Correspond with K&E team re deed issues.
02/05/19	Dilen Kumar	6.70	Telephone conference with S. Merl re purchaser entity name change (.5); telephone conference with G. Pesce, R. Santa Ana and A&M re WMLP and WLB shared services agreement (1.6); telephone conference with G. Hunter re non-solicitation agreement (.5); telephone conference with S. Merl re Buckingham transition services agreement (.5); telephone conference with G. Hunter, D. Hughes, R. Santa Ana and J. Grafton re closing of Buckingham transactions (.5); review and comment on revised draft of permit transfer agreement (.3); review, analyze comments to assignment and assumption agreement from S. Merl (.7); telephone conference with R. Santa Ana re same (.5); telephone conference with R. Santa Ana and A. Membrino re transfer of owned real property (.5); telephone conference with C. Koenig re Buckingham closing matters (.6); review, analyze closing matters for Buckingham asset sale (.5).
02/05/19	Ashley M. Membrino	0.50	Telephone conference with K&E team re closing documents.
02/05/19	Morgan Carter Moore	0.70	Review and revise disclosure schedules.
02/05/19	Gregory F. Pesce	4.60	Conferences with Kramer re sale and restructuring issues (2.4); conferences with UCC advisers re sale issues (.6); correspond with Kramer re closing issues (1.6).

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02/05/19	Randy Santa Ana	7.40	Conference with A&M and K&E team re TSA (.5); correspond re same with same (.4); conference with K&E team re title issues re Buckingham APA (1.0); correspond re same with same (.5); conference with legal advisors and J. Grafton re closing matters and TSA (.4); correspond re same with same (1.0); review and revise TSA (1.1); review and revise Buckingham APA ancillary agreements (2.0); correspond re same with same (.5).
02/05/19	Michael Saretsky	0.20	Review, analyze environmental permitting information and documents for Canadian and non-core mines.
02/05/19	Steve Schwarzbach	4.10	Conference with advisors re transition services (.9); attention to issues re permitting, correspondence re same (2.1); attention to corporate issues, correspondence re same (1.1).
02/05/19	Michelle A. Williamson	2.90	Review, analyze diligence of real property (1.7); draft disclosure schedules (1.2).
02/05/19	David James Wilson	6.30	Draft general assignment and assumption agreement (1.5); draft permit transfer agreement (.6); draft contracts assignment and assumption agreement (.8); draft lease assignment and assumption agreement (1.2); draft sellers' officer's certificate (.6); draft checklist of closing deliverables (1.3); review asset purchase agreement for closing deliverables (.2); review and revise disclosure schedules and conference re same (.1).
02/06/19	Yates French	4.70	Attend telephone conference with M. Slade re asset sale (1.0); attend telephone conference with secured lenders re same (1.0); draft witness materials re same (2.7).
02/06/19	John Thomas Goldman	1.50	Review and discuss deed issue (.4); discuss PSA (.3); review comments to deed (.4); telephone conference with K&E team re same (.4).
02/06/19	Sohil Khurana	1.80	Review and comment on general assignment and bill of sale agreement (.5); review, analyze asset purchase agreement to ensure assignment agreement conforms (.7); conference re same with A. Membrino and J. Goldman (.6).

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02/06/19	Chris Koenig	0.30	Telephone conference with Company and A&M re operational issues relating to sale.
02/06/19	Dilen Kumar	6.90	Telephone conference re closing matters with D. Hughes, J. Hafner, R. Santa Ana and G. Hunter (.5); telephone conference with R. Santa Ana re closing matters (.5); telephone conference with A. Siemer re closing matters and real property transfers (.5); review and mark up revised transition services agreement (3.1); review and revise amendment to asset purchase agreement (1.1); review and revise closing documents (1.2).
02/06/19	Ashley M. Membrino	1.80	Office conference with J. Goldman and S.Khurana re closing (.5); review and revise deed (1.1); review, analyze communication re prior deeds and issues related thereto (.2).
02/06/19	Gregory F. Pesce	4.60	Conferences with Kramer re sale and restructuring issues (2.4); conferences with UCC advisers re sale issues (.6); correspond with Kramer re closing issues (1.6).
02/06/19	Randy Santa Ana	7.20	Conference with K&E team re transition of Buckingham employees (.4); conference with K&E team re title issues and conveyance deeds (.5); correspond with same re same (.3); conference with J. Grafton and K&E team re transition of Buckingham employees (.6); conference with K&E team re Buckingham APA and credit bid PSA closing matters (.9); review and revise TSA, Buckingham APA and related ancillary documents (3.8); correspond with same re same (.7).
02/06/19	Michael Saretsky	0.10	Review, analyze environmental permitting information and documents for Canadian and non-core mines.

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02/06/19	Tim Stephenson	2.80	Correspond with B. O'Keefe re case assignments and workstreams (.4); correspond and telephone conference with K&E team re status of Buckingham Mine assets sale, and provide labor/employment advice re same (1.0); preliminarily review, analyze transition services agreement, draft prepared for pending assets sale, in preparation for client telephone conference (.4); telephone conference with K&E team re proposed agreement between buyer and sale and research Wyoming law re same (.5); draft analysis re same to K&E team (.5).
02/06/19	Michelle A. Williamson	2.00	Prepare transaction documents for Buckingham closing (.6); prepare closing checklist (.5); draft ancillary transaction documents (.9).
02/06/19	David James Wilson	4.30	Draft disclosure schedules for credit bid (3.1); draft exhibits for general assignment for Buckingham (1.2).
02/07/19	John Thomas Goldman	4.00	Telephone conference and correspond re prior deed recording issues (1.6); telephone conference with Blackhawk re same (.8); review and discuss deeds (.5); review PSA (1.1).
02/07/19	Chris Koenig	1.00	Telephone conference with Kramer Levin, FTI and Company re surety/regulator issues relating to sale (.4); telephone conference with Kramer Levin, FTI, Company and surety companies re issues relating to sale (.2); telephone conference with Company, K&E team, Jones Day re surety issues relating to sale (.4).

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02/07/19	Dilen Kumar	6.60	Telephone conference with G. Pesce, S. Merl and A. Yerramalli re non-solicitation agreements (.5); telephone conference with R. Santa Ana, A. Membrino, J. Goldman, C. Salyer and A. Ashley re improperly recorded land parcels (.5); telephone conference with J. Riffle re vehicle title transfers (.5); telephone conference re closing matters with D. Hughes, J. Hafner, R. Santa Ana and G. Hunter (.3); telephone conference with S. Merl re closing matters (.5); telephone conference with R. Santa Ana re closing matters (.5); telephone conference with J. Hafner re real property transfer matters (.5); review and analyze revised property disclosure schedules (1.0); telephone conference with S. Merl re transition services agreement (.5); review and revise closing documents (1.8).
02/07/19	Ashley M. Membrino	2.30	Office conference with J. Goldman re corrective deed (.3); telephone conference with Blackhawk re same (.5); telephone conference with buyer re closing (1.0); review, analyze, finalize deeds (.5).
02/07/19	Gregory F. Pesce	4.60	Conferences with Kramer re sale and restructuring issues (2.4); conferences with UCC advisers re sale issues (.6); correspond with Kramer re closing issues (1.6).
02/07/19	Randy Santa Ana	7.50	Conference with K&E team re real property title matters (.5); conference with K&E team and other legal advisors re closing matters (.7); prepare owned real property schedules and correspondence re same (2.1); prepare ancillary closing documents (3.2); correspond re same with K&E team (1.0).
02/07/19	Michelle A. Williamson	2.00	Prepare documents for Buckingham closing (.5); review and revise ancillary transaction documents (1.5).
02/07/19	David James Wilson	4.80	Review and revise schedules for Buckingham asset purchase agreement and ancillary documents (1.3); review and revise general assignment and bill of sale (1.5); review and revise contracts assignment and assumption agreement (2.0).
02/08/19	Julia R. Foster	0.20	Research docket re cure amount objections to Buckingham Mine sale.

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02/08/19	John Thomas Goldman	2.50	Review changes to closing documents (1.7); discuss deed and mortgage issues (.4); discuss closing mechanics and post closing actions (.4).
02/08/19	Sohil Khurana	7.00	Draft deeds for each county of owned real property (5.8); conference re exhibits with A. Membrino and R. Santa Ana (1.2).
02/08/19	Chris Koenig	3.00	Telephone conference with K&E team, Jones Day, buyer's counsel and Company re Buckingham TSA (1.2); correspond with Jones Day, K&E team, buyer's counsel, Centervie, and Company re Buckingham sale issues (1.8).
02/08/19	Gregory F. Pesce	4.60	Conferences with Kramer re sale and restructuring issues (2.4); conferences with UCC advisers re sale issues (.6); correspond with Kramer re closing issues (1.6).
02/08/19	Randy Santa Ana	10.70	Conference with Westmoreland personnel, K&E team and advisors re scope of TSA and other related matters (1.3); conference with K&E team re same (1.1); conference with K&E team, other parties' advisors and surety companies re bonding and other related matters (.6); conference with K&E team re same (.3); prepare employee termination and offer letter (2.2); conference with stakeholders re same (.5); prepare, draft deeds and other ancillary closing documents (3.6); correspond re same with same (1.1).
02/08/19	Michael Saretsky	0.10	Coordinate response to environmental permit request with K&E team.
02/08/19	Michelle A. Williamson	4.00	Review and revise ancillary transaction documents re Buckingham closing.
02/08/19	David James Wilson	6.10	Review and revise contracts assignment and assumption agreement (1.4); review and revise amended and restated asset purchase agreement (2.0); review and revise schedules (1.9); prepare and attend conference with stakeholders re transition services agreement (.8).
02/09/19	Chris Koenig	0.30	Telephone conference with K&E team, A&M, Centervie re Buckingham closing mechanics.

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02/09/19	Dilen Kumar	5.50	Telephone conference with D. Hughes re closing matters (.5); telephone conference with R. Santa Ana re closing matters (.5); telephone conference with G. Pesce, C. Koenig, R. Santa Ana, J. Preis and A&M re trade payables, closing date payments and amendment to APA (1.0); telephone conference with D. Hughes re trade payables and property taxes (.5); review and revise transition services agreement (1.9); telephone conference with S. Merl re closing matters (.4); review and revise amendment to APA (.3); review and revise closing documents (.4).
02/09/19	Randy Santa Ana	11.40	Conference with legal advisors re closing matters (1.0); correspond with same re same (.3); conference with advisors re trade payables (.4); prepare deeds and other ancillary closing documents (3.1); correspond with K&E team re same (.5); prepare amendment to Buckingham APA (2.7); review and revise transition services agreement (1.6); review, analyze closing matters (1.8).
02/09/19	Michelle A. Williamson	11.50	Review, revise real property documents (5.8); review and revise ancillary transaction documents (5.7).
02/10/19	Sohil Khurana	2.00	Review, analyze deeds for accuracy (1.4); review, analyze exhibits for lease assignment and assumption agreements (.6).
02/10/19	Dilen Kumar	7.90	Telephone conference with D. Hughes, Jones Day, First American Surety, Lexon Surety, C. Koenig and J. Preis re bonding and surety matters (1.0); telephone conference with all parties re Buckingham sale (1.0); review and revise amendment to asset purchase agreement (3.2); telephone conference with S. Merl re amendment to asset purchase agreement (.5); telephone conference with R. Santa Ana re amendment of asset purchase agreement (.5); telephone conference with D. Hughes, J. Hafner and R. Santa Ana re amendment to asset purchase agreement (.7); telephone conference with D. Hughes and J. Hafner re transition services agreement (1.0).

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02/10/19	Ashley M. Membrino	0.80	Telephone conference R. Santa Ana re lease assignment and assumptions (.5); review, analyze exhibits to deeds and lease assignments (.3).
02/10/19	Randy Santa Ana	12.20	Conference with advisors and surety companies re evidence of replacement bonds (.8); conference with advisors re closing matters (.3); review and revise amendment to Buckingham APA (3.1); review and revise transition services agreement (1.2); prepare, draft ancillary closing documents (4.2); correspond re same with stakeholders (1.5); review, analyze closing matters (1.1).
02/10/19	Michelle A. Williamson	12.70	Review, analyze real property documents (6.8); review and revise ancillary transaction documents (5.9).
02/11/19	John Thomas Goldman	2.00	Review and discuss assignment of lease and deed issues (1.0); telephone conference and correspond with K&E team re same (1.0).
02/11/19	Dilen Kumar	5.40	Review and analyze comments to asset purchase agreement amendment from S. Merl (1.8); telephone conference with K&E team re Buckingham and sales (.5); review and analyze bond replacement documentation (.8); telephone conference with L. Martinez, J. Grafton and R. Santa Ana re employee benefits matters for transition services agreement (.5); telephone conference with J. Riffle re vehicle title transfers (.5); telephone conference with J. Micheletti, C. Koenig, R. Santa Ana and A&M re contract rejections and assumptions (.5); review and revise transition services agreement (.2); review and analyze comments to asset purchase agreement amendment from N. Warther (.3); telephone conference with A. Bricker re transition services agreement (.3).
02/11/19	Ashley M. Membrino	0.20	Correspond with J. Goldman re lease assignments.
02/11/19	Gregory F. Pesce	4.60	Conferences with Kramer re sale and restructuring issues (2.4); conferences with UCC advisers re sale issues (.6); correspond with Kramer re closing issues (1.6).

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02/11/19	Randy Santa Ana	4.50	Conference with Westmoreland and K&E team re scope of transition services agreement (.5); review and revise transition services agreement (.9); prepare final closing documents (2.1); correspond re same with stakeholders (.5); review, analyze closing matters (.5).
02/11/19	Steve Schwarzbach	3.30	Analyze corporate issues, correspondence re same.
02/11/19	Michelle A. Williamson	2.40	Perform administrative tasks for closing (1.3); review and revise ancillary documents (1.1).
02/11/19	David James Wilson	2.30	Conference with K&E team re closing for Buckingham (.5); analyze Buckingham ancillary documents in comparison to credit bid ancillary documents (1.8).
02/12/19	John Thomas Goldman	0.80	Review deed issues.
02/12/19	Dilen Kumar	1.00	Telephone conference with D. Hughes re transition services agreement and APA amendment (.4); telephone conference with R. Santa Ana re Buckingham post-closing matters (.4); review and analyze revised transition services agreement (.2).
02/12/19	Randy Santa Ana	4.20	Review and revise amendment to Buckingham APA, including assumed leases schedule (1.7); review and revise transition services agreement (.3); review, analyze closing matters and documentation (2.2).
02/12/19	Michael Saretsky	0.30	Correspond re permit information with Kramer Levin environmental team.
02/12/19	Steve Schwarzbach	4.80	Analyze corporate issues and documents (3.9); correspondence re same (.9).
02/12/19	Michelle A. Williamson	4.00	Review, analyze Westmoreland officer slates (2.0); review and revise disclosure schedules (2.0).
02/13/19	Dilen Kumar	1.20	Review and analyze comments to transition services agreement from Squire and A. Bricker (.4); correspond with Squire re same (.3); review and analyze Buckingham power of attorney re vehicles (.5).

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02/13/19	Randy Santa Ana	3.10	Conference with K&E team re closing checklist and credit bid PSA schedules and correspondence re same (1.2); prepare consents for same (.7); review, analyze Buckingham closing matters (1.2).
02/13/19	Steve Schwarzbach	3.50	Analyze corporate issues and documents, correspondence re same.
02/13/19	Michelle A. Williamson	5.00	Prepare ancillary documents and consents for closing (1.8); review and revise disclosure schedules (3.0); update closing checklist (.2).
02/13/19	David James Wilson	0.50	Analyze and revise notice of closing and lease schedule.
02/14/19	Shubi Arora, P.C.	0.20	Review, analyze correspondence re closing.
02/14/19	Dilen Kumar	2.30	Telephone conference with K. Hicks re corporate governance matters (.5); review and analyze comments to TSA from Kramer (1.0); draft summary of critical issues in TSA and send to H. Lennox (.8).
02/14/19	Randy Santa Ana	2.00	Correspond with K&E team re benefits plans post-sale (.6); correspond with K&E team re benefits plans (.5); conference with K&E team re assumed Buckingham leases (.5); correspond re same (.4).
02/14/19	Michael Saretsky	0.40	Coordinate, draft response to permit information request from Kramer Levin with K&E team.
02/14/19	Steve Schwarzbach	4.70	Analyze corporate and regulatory issues and documents, correspondence re same.
02/14/19	Michelle A. Williamson	3.00	Perform administrative tasks for closing (1.8); prepare disclosure schedules (.5); review and revise closing checklist (.7).
02/15/19	Dilen Kumar	0.70	Telephone conference with J. Riffle re vehicle asset transfers (.5); telephone conference with M. Williamson re same and revisions to power of attorney (.1); review revised draft of power of attorney (.1).
02/15/19	Randy Santa Ana	2.70	Conference with Westmoreland and advisors reclosing checklist (.6); prepare APA for other non-core mines (1.6); conference with K&E team re same (.5).

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02/15/19	Steve Schwarzbach	4.00	Conference with Company and advisor team re corporate document, correspondence re same (2.6); attention to corporate issues and documents, correspondence re same (1.4).
02/15/19	Michelle A. Williamson	6.50	Perform administrative tasks for closing (1.2); revise, prepare disclosure schedules (.5); review and revise closing checklist (3.2); draft non-core asset purchase agreement (1.6).
02/15/19	David James Wilson	3.50	Review and revise asset purchase agreement for Beulah, Savage, Jewett mines (2.7); draft disclosure schedules for same (.8).
02/16/19	Steve Schwarzbach	1.00	Analyze corporate issues, correspondence re same.
02/18/19	Mary Kogut Brawley, P.C.	0.30	Review, analyze closing press release.
02/18/19	Randy Santa Ana	2.50	Review and revise APA for non-core mines (2.2); correspond with K&E team re same (.3).
02/18/19	Steve Schwarzbach	1.80	Analyze corporate issues, correspondence re same.
02/18/19	Michelle A. Williamson	3.00	Review and revise non-core assets purchase agreement.
02/18/19	David James Wilson	2.10	Analyze and revise asset purchase agreement for sale of Beulah, Savage and Jewett mines.
02/19/19	Chris Koenig	1.00	Telephone conference with K&E team and Kramer Levin re Kemmerer APA (.6); telephone conference with Company, A&M, Kramer Levin re banking issues relating to sale (.4).
02/19/19	Dilen Kumar	1.10	Review, revise draft of non-core APA.
02/19/19	Randy Santa Ana	5.10	Review and revise non-core mine APA (1.1); conference with K&E team and Kramer re Kemmerer APA (1.0); review and revise same (3.0).
02/19/19	Michael Saretsky	0.30	Correspond re environmental permit documents for core assets to Kramer Levin.
02/19/19	Michelle A. Williamson	2.90	Review and revise power of attorney (1.7); review and revise non-core assets purchase agreement (1.2).
02/19/19	David James Wilson	2.60	Review and revise asset purchase agreement for sale of Beulah, Savage and Jewett mines (1.1); draft closing checklist for sale of Beulah, Savage and Jewett mines (1.5).

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02/20/19	Dilen Kumar	1.80	Correspond to inquiry from E. Martinez re TSA (.3); review and analyze final inter-company term sheet re WLB-WMLP TSAs (.7); review and analyze comments to TSA from Squire (.8).
02/20/19	Randy Santa Ana	1.60	Review and revise Kemmerer APA (.9); correspond with K&E team re same (.3); review, analyze Buckingham leases schedule (.3); correspond re same with same (.1).
02/20/19	Michael Saretsky	0.30	Review, analyze environmental permit documents for sale.
02/20/19	Michelle A. Williamson	4.70	Review and revise non-core assets purchase agreement (3.1); update closing checklist re same (.3); prepare disclosure schedules re same (1.3).
02/20/19	David James Wilson	4.50	Review and revise Buckingham Coal Company leased property schedules and exhibits (3.2); draft schedules packet re same for Canadian Counsel (.6); draft schedules packet for K&E team (.4); analyze and revise subsidiaries schedule (.3).
02/21/19	Dilen Kumar	2.70	Respond to inquiries from Kramer Levin re Buckingham and Oxford TSA (.8); review and analyze revised draft of non-core APA (1.0); review and analyze draft of non-core asset term sheet from T. Clarke (.9).
02/21/19	Randy Santa Ana	2.60	Review, analyze Buckingham leases schedule (.4); correspond re same with K&E team (.1); review and revise non-core APA (2.1).
02/21/19	Michelle A. Williamson	2.00	Review and revise non-core assets purchase agreement.
02/21/19	David James Wilson	1.00	Review and revise exhibits to lease assignment and assumption agreement for Buckingham.
02/22/19	Chris Koenig	0.30	Telephone conference with Company, Centerview, A&M and K&E team re update on sale process.
02/22/19	Dilen Kumar	1.00	Telephone conference with D. Hughes re TSA (.8); telephone conference with G. Pesce, C. Koenig, J. Stein, Centerview and R. Santa Ana re non-core asset sale (.2).

Legal Services for the Period Ending February 28, 2019
 Westmoreland Coal Company
 [WLB] Use, Sale and Lease of Property

Invoice Number: 1050011632
 Matter Number: 42917-26

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
02/22/19	Randy Santa Ana	1.80	Review, analyze Buckingham leases schedule (.5); correspond re same with K&E team (.2); conference with R. Esposito re same (.2); review, analyze credit bid PSA schedules (.7); correspond re same with K&E team (.2).
02/22/19	Michelle A. Williamson	1.00	Revise, update transaction checklist (.6); organize received disclosure schedules (.4).
02/22/19	David James Wilson	4.30	Prepare for and attend conference with K&E team re Buckingham rejected leases (.5); review, analyze rejected contracts and lease assignment exhibits (1.2); correspond with K&E team re same (.4); review and analyze amendment to asset purchase agreement for Buckingham (1.1); review and revise credit bid checklist (1.1).
02/23/19	Steve Schwarzbach	3.00	Analyze corporate issues, review and revise documents and correspondence re same.
02/25/19	John Thomas Goldman	1.00	Telephone conference and correspond with K&E team re disclosure schedules (.7); review same (.3).
02/25/19	Dilen Kumar	5.00	Review and revise draft of Buckingham and Oxford transition services agreement (2.1); correspond with D. Hughes re same (.4); draft back office transition services agreement for WMLP and WLB (2.5).
02/25/19	Randy Santa Ana	2.10	Conference with legal advisors re Kemmerer APA (.9); conference with K&E team re Buckingham TSA and assumed lease schedules (1.2).
02/25/19	Michael Saretsky	0.20	Review available Canadian environmental permits.
02/25/19	Michelle A. Williamson	0.50	Draft real estate disclosure schedule packet (.3); perform administrative tasks re same (.2).
02/25/19	David James Wilson	1.20	Analyze, edit and review disclosure schedule packets for specialists (.8); analyze and edit lease exhibits and conference with Buckingham re same (.4).
02/26/19	John Thomas Goldman	2.00	Telephone conference and correspond with K&E team re Buckingham recorded documents (1.0); review exhibits (.5); telephone conference re status, next steps (.5).

Legal Services for the Period Ending February 28, 2019
 Westmoreland Coal Company
 [WLB] Use, Sale and Lease of Property

Invoice Number: 1050011632
 Matter Number: 42917-26

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
02/26/19	Sohil Khurana	7.50	Review, analyze asset purchase agreement disclosure schedules (1.3); review, analyze DIP and Bridge Financing (.8); conference re encumbrances and claims included in definition of encumbrances with A. Membrino and J. Goldman (.6); review, compile properties and other information required to be scheduled as part of disclosure schedules (4.8).
02/26/19	Dilen Kumar	2.30	Telephone conference with M. Williamson re management services transition services agreement (.5); review and mark up revised drafts of back office and management services transition services agreements (1.1); review and analyze closing checklist and transaction steps outline (.7).
02/26/19	Ashley M. Membrino	2.50	Review, analyze disclosure schedules (.9); office conference with S. Khurana re same (.6); telephone conference J. Goldman re same (.2); review and annotate schedule of leases for Buckingham assignment and assumption (.4); telephone conference D. Wilson re same (.4).
02/26/19	Morgan Carter Moore	0.90	Conference with M. Williamson and D. Wilson re disclosure schedules (.5); review and revise same (.4).
02/26/19	Randy Santa Ana	0.80	Conference with K&E team re credit bid PSA status (.6); correspond with K&E team re Buckingham assumed lease schedules (.2).
02/26/19	Steve Schwarzbach	5.90	Conference with deal team re corporate issues, correspondence re same (3.1); attention to corporate issues, review, revise and analyze documents and correspondence re same (2.8).
02/26/19	Michelle A. Williamson	5.90	Review and revise non-core assets purchase agreement (2.1); draft prepare back-office and management transition services agreements (2.4); review due diligence of material contracts (1.4).
02/26/19	David James Wilson	3.60	Review, revise and analyze Buckingham leased property agreements (2.1); conference with K&E team and Company re same (.5); analyze and edit credit bid checklist (.5); review and revise disclosure schedules (.5).

Legal Services for the Period Ending February 28, 2019
 Westmoreland Coal Company
 [WLB] Use, Sale and Lease of Property

Invoice Number: 1050011632
 Matter Number: 42917-26

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
02/27/19	Sohil Khurana	4.50	Prepare disclosure schedules for asset purchase agreement (3.5); telephone conference with S. Schwarzbach, A. Membrino and J. Goldman re same (.5); office conference re same with A. Membrino (.5).
02/27/19	Dilen Kumar	5.50	Telephone conference with all stakeholders re distribution mechanics post-closing (.7); telephone with K&E team and Company re closing (.5); telephone conference with C. Koenig and D. Wilson re transition services agreement (.7); telephone conference with D. Wilson re transition services agreement (.5); review and analyze revised drafts of transition services agreement (.3); revise transition services agreement (.3); telephone conference with M. Williamson re transition services agreement (.5); telephone conference with S. Merl re transaction steps (.5); telephone conference with S. Merl re comments to transition services agreement (.7); telephone conference with stakeholders' advisors re restructuring documentation (.8).
02/27/19	Ashley M. Membrino	1.00	Telephone conference with S. Schwarzbach re disclosure schedules (.5); review, draft disclosure schedules (.2); office conference with J. Goldman and S. Khurana re same (.3).
02/27/19	Michael Saretsky	0.20	Review, analyze correspondence re interim operating permits from Kramer Levin and discuss with K&E team.
02/27/19	Michelle A. Williamson	6.50	Review and revise back-office and management transition services agreements (4.2); review due diligence of material contracts (2.3).
02/27/19	David James Wilson	2.70	Review and revise leased property schedule (1.3); correspond re same with K&E team (.4); telephone conference re same and transition services agreement with same (1.0).
02/28/19	Maya Ben Meir	0.60	Draft board presentation re wind-down.
02/28/19	Sohil Khurana	3.00	Prepare draft disclosure schedules for asset purchase agreement.
02/28/19	Ashley M. Membrino	1.00	Office conference with S. Khurana re disclosure schedules.
02/28/19	Morgan Carter Moore	2.30	Review and revise diligence chart.

Legal Services for the Period Ending February 28, 2019
 Westmoreland Coal Company
 [WLB] Use, Sale and Lease of Property

Invoice Number: 1050011632
 Matter Number: 42917-26

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
02/28/19	Steve Schwarzbach	7.30	Analyze corporate issues, review, revise and analyze documents and correspondence re same.
02/28/19	Michelle A. Williamson	1.00	Review due diligence of material contracts for sale.
02/28/19	David James Wilson	1.50	Review and revise credit bid checklist (.8); review and analyze disclosure schedules (.7).
Total		475.10	

KIRKLAND & ELLIS LLP

AND AFFILIATED PARTNERSHIPS

601 Lexington Avenue
New York, NY 10022

FEIN 36-1326630

April 8, 2019

Westmoreland Coal Company
9540 South Maroon Circle, Suite 300
Englewood, CO 80112

Attn: Gerry Tywoniuk

Invoice Number: 1050011631

Client Matter: 42917-31

In the Matter of [WMLP] Automatic Stay

For legal services rendered through February 28, 2019
(see attached Description of Legal Services for detail)

\$ 1,975.50

Total legal services rendered

\$ 1,975.50

Legal Services for the Period Ending February 28, 2019
Westmoreland Coal Company
[WMLP] Automatic Stay

Invoice Number: 1050011631
Matter Number: 42917-31

Summary of Hours Billed

<u>Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Timothy Robert Bow	1.50	995.00	1,492.50
Allyson Smith Weinhouse	0.60	805.00	483.00
TOTALS	2.10		\$ 1,975.50

Legal Services for the Period Ending February 28, 2019
Westmoreland Coal Company
[WMLP] Automatic Stay

Invoice Number: 1050011631
Matter Number: 42917-31

Description of Legal Services

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
02/07/19	Timothy Robert Bow	1.50	Telephone conference with Company re Ramsey stay lift (.5); prepare for same (.5); attend telephone conference with WLB advisor re next steps (.3); prepare for same (.2).
02/19/19	Allyson Smith Weinhouse	0.60	Review, comment on PMG agreement stipulation.
Total		2.10	

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Englewood, CO 80112

Attn: Gerry Tywoniuk

Invoice Number: 1050011630

Client Matter: 42917-32

In the Matter of [WMLP] Business Operations

For legal services rendered through February 28, 2019
(see attached Description of Legal Services for detail)

\$ 2,286.50

Total legal services rendered

\$ 2,286.50

Legal Services for the Period Ending February 28, 2019
Westmoreland Coal Company
[WMLP] Business Operations

Invoice Number: 1050011630
Matter Number: 42917-32

Summary of Hours Billed

<u>Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Nicholas Adzima	1.00	595.00	595.00
Timothy Robert Bow	1.70	995.00	1,691.50
TOTALS	2.70		\$ 2,286.50

Legal Services for the Period Ending February 28, 2019
 Westmoreland Coal Company
 [WMLP] Business Operations

Invoice Number: 1050011630
 Matter Number: 42917-32

Description of Legal Services

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
02/15/19	Timothy Robert Bow	0.90	Prepare for and attend telephone conference with PMG re contract (.5); review and analyze issues, contract re same (.4).
02/19/19	Nicholas Adzima	1.00	Review and revise stipulation for employment agreement (.4); correspond with K&E team re same (.3); correspond with advisors re same (.3).
02/19/19	Timothy Robert Bow	0.80	Telephone conference with counsel to HYG re motion (.1); draft stipulation re same (.2); review and revise independent contractor stipulation (.5).
Total		2.70	

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April 8, 2019

Westmoreland Coal Company
9540 South Maroon Circle, Suite 300
Englewood, CO 80112

Attn: Gerry Tywoniuk

Invoice Number: 1050011629

Client Matter: 42917-34

In the Matter of [WMLP] Claims Analysis and Objections

For legal services rendered through February 28, 2019
(see attached Description of Legal Services for detail)

\$ 27,939.00

Total legal services rendered

\$ 27,939.00

Legal Services for the Period Ending February 28, 2019
Westmoreland Coal Company
[WMLP] Claims Analysis and Objections

Invoice Number: 1050011629
Matter Number: 42917-34

Summary of Hours Billed

<u>Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Maya Ben Meir	19.10	595.00	11,364.50
Neda Davanipour	20.90	705.00	14,734.50
Gerardo Mijares-Shafai	2.00	920.00	1,840.00
TOTALS	42.00		\$ 27,939.00

Legal Services for the Period Ending February 28, 2019
 Westmoreland Coal Company
 [WMLP] Claims Analysis and Objections

Invoice Number: 1050011629
 Matter Number: 42917-34

Description of Legal Services

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
02/11/19	Maya Ben Meir	4.00	Review and analyze Ohio EPA motion for administrative payment (1.0); research re reimbursement of attorney fees in response to violation of a court order (2.5); correspond with N. Davanipour, G. Mijares-Shafai, C. Koenig and G. Pesce re same (.5).
02/11/19	Neda Davanipour	4.00	Review, analyze Ohio EPA's application for administrative claims (1.3); correspond with K&E team re same (.5); review, analyze letter to Ohio EPA re same (.4); correspond with K&E team re same (.5); revise same per C. Koenig comments (1.3).
02/11/19	Gerardo Mijares-Shafai	2.00	Draft withdrawal letter in response to Ohio application for administrative expense in connection with Oxford sale.
02/13/19	Maya Ben Meir	3.20	Research re civil contempt against a governmental entity (3.1); correspond with N. Davanipour re same (.1).
02/13/19	Neda Davanipour	5.90	Correspond with G. Pesce and C. Koenig re draft of objection to Ohio EPA (.6); review, revise further per C. Koenig comments (1.5) review, revise draft per G. Pesce's comments (2.7) correspond with C Koenig re same (.4) correspond with M. Ben Meir re research for same (.2); revise same with C. Koenig comments (.5).
02/14/19	Maya Ben Meir	1.40	Research re civil contempt against a governmental entity.
02/14/19	Neda Davanipour	2.90	Review, analyze C. Koenig comments to draft of objection to Ohio EPA, sale motion, court transcript and other related documents (1.1); review, revise objection to Ohio EPA (1.6); correspond with M. Ben Meir and C. Koenig re same (.2).
02/14/19	Neda Davanipour	1.10	Review, research material re civil contempt (.8); correspond with M. Ben Meir re same (.3).
02/14/19	Neda Davanipour	0.10	Correspond with G. Pesce re objection to Ohio EPA.

Legal Services for the Period Ending February 28, 2019
 Westmoreland Coal Company
 [WMLP] Claims Analysis and Objections

Invoice Number: 1050011629
 Matter Number: 42917-34

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
02/15/19	Maya Ben Meir	2.40	Incorporate G. Pesce comments to objection to Ohio EPA motion (2.3); correspond with N. Davanipour re same (.1).
02/15/19	Neda Davanipour	5.30	Correspond with M. Ben Meir re objection draft and review transcript re same (1.2); review, revise draft per C. Koenig comments (2.0); review revise draft further (.7); review, revise per G. Pesce comments (1.4).
02/18/19	Neda Davanipour	1.60	Review, revise draft of Ohio EPA objection with Jones day comments (.5); correspond with G. Pesce and other professionals re same (.3); revise same with professionals' comments (.3); correspond with K&E team and other professionals re same (.5).
02/19/19	Maya Ben Meir	3.50	Draft sealing motion for Exhibit C to Ohio EPA objection.
02/23/19	Maya Ben Meir	2.30	Draft proposed order for objection to Ohio EPA application.
02/24/19	Maya Ben Meir	0.20	Incorporate G. Pesce comments re proposed order to objection to Ohio EPA application.
02/25/19	Maya Ben Meir	1.40	Incorporate E. Smith comments re proposed order to objection to Ohio EPA application (.6); attend telephone conference with G. Pesce, Squire Patton Boggs team and representatives from Ohio Attorney General office re Ohio EPA objection (.8).
02/28/19	Maya Ben Meir	0.70	Review and revise amended proposed order to objection to Ohio EPA (.4); draft notice of same (.3).
Total		42.00	

KIRKLAND & ELLIS LLP

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New York, NY 10022

FEIN 36-1326630

April 8, 2019

Westmoreland Coal Company
9540 South Maroon Circle, Suite 300
Englewood, CO 80112

Attn: Gerry Tywoniuk

Invoice Number: 1050011628

Client Matter: 42917-36

In the Matter of [WMLP] Creditor and Stakeholder Issues

For legal services rendered through February 28, 2019
(see attached Description of Legal Services for detail)

\$ 82,094.50

Total legal services rendered

\$ 82,094.50

Legal Services for the Period Ending February 28, 2019
Westmoreland Coal Company
[WMLP] Creditor and Stakeholder Issues

Invoice Number: 1050011628
Matter Number: 42917-36

Summary of Hours Billed

<u>Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Gabriela Zamfir Hensley	9.40	595.00	5,593.00
Gerardo Mijares-Shafai	2.10	920.00	1,932.00
Gregory F. Pesce	65.70	1,135.00	74,569.50
TOTALS	77.20		\$ 82,094.50

Legal Services for the Period Ending February 28, 2019
 Westmoreland Coal Company
 [WMLP] Creditor and Stakeholder Issues

Invoice Number: 1050011628
 Matter Number: 42917-36

Description of Legal Services

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
02/02/19	Gregory F. Pesce	5.40	Conferences with Kramer, Jones Day and Schulte re term sheets and confidential settlement issues (3.2); revise materials re same (2.2).
02/03/19	Gregory F. Pesce	6.10	Conferences with Kramer, Jones Day and Schulte re term sheets and confidential settlement issues (4.9); correspond with same re same (1.2).
02/04/19	Gerardo Mijares-Shafai	0.40	Draft order denying MLP lender adequate protection motion (.2); correspond with G. Pesce and WLB lender team re same (.2).
02/04/19	Gregory F. Pesce	3.90	Conferences with Jones Day, Kramer and Schulte re confidential settlement matters (3.2); review and revise materials re same (.7).
02/05/19	Gerardo Mijares-Shafai	0.20	Revise MLP lender adequate protection order (.1); correspond with counsel for MLP lenders and WLB lenders re same (.1).
02/05/19	Gregory F. Pesce	3.90	Conferences with Jones Day, Kramer and Schulte re confidential settlement matters (3.2); review and revise materials re same (.7).
02/06/19	Gerardo Mijares-Shafai	0.20	Correspond with UCC counsel and Jackson Walker team re MLP adequate protection order.
02/06/19	Gregory F. Pesce	3.90	Conferences with Jones Day, Kramer and Schulte re confidential settlement matters (3.2); review and revise materials re same (.7).
02/07/19	Gregory F. Pesce	3.90	Conferences with Jones Day, Kramer and Schulte re confidential settlement matters (3.2); review and revise materials re same (.7).
02/08/19	Gregory F. Pesce	3.90	Conferences with Jones Day, Kramer and Schulte re confidential settlement matters.
02/09/19	Gregory F. Pesce	5.40	Conferences with Kramer, Jones Day and Schulte re term sheets and confidential settlement issues.

Legal Services for the Period Ending February 28, 2019
 Westmoreland Coal Company
 [WMLP] Creditor and Stakeholder Issues

Invoice Number: 1050011628
 Matter Number: 42917-36

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
02/10/19	Gregory F. Pesce	6.10	Conferences with Kramer, Jones Day and Schulte re term sheets and confidential settlement issues (3.9); correspond re same (1.1); revise materials re same (1.1).
02/11/19	Gregory F. Pesce	5.90	Conferences with Jones Day, Kramer and Schulte re confidential settlement matters (3.2); review and revise materials re same (2.7).
02/18/19	Gregory F. Pesce	2.40	Conferences with Jones Day, Schulte re UCC and estate settlement issues.
02/19/19	Gerardo Mijares-Shafai	1.30	Telephone conference with A&M team, Jones Day and K&E team re WMLP and UCC settlement matters (.6); telephone conference with same, Committee counsel and WMLP lenders' counsel re same (.7).
02/19/19	Gregory F. Pesce	2.10	Conferences with Jones Day, Schulte re UCC and estate settlement issues.
02/23/19	Gabriela Zamfir Hensley	4.90	Telephone conference with C. Koenig, G. Mijares-Shafai re WMLP-Committee settlement motion (.2); draft same (3.1); revise same re comments from C. Koenig (1.6).
02/23/19	Gregory F. Pesce	4.80	Conferences with Jones Day, Schulte re UCC and estate settlement issues.
02/24/19	Gabriela Zamfir Hensley	1.40	Revise WMLP-Committee settlement motion re comments from C. Koenig.
02/24/19	Gregory F. Pesce	6.10	Conferences with Jones Day, Schulte re UCC and estate settlement issues.
02/25/19	Gabriela Zamfir Hensley	3.00	Revise settlement motion re comments from various parties in interest (2.6); prepare talking points re same (.4).
02/26/19	Gregory F. Pesce	1.90	Conference with Zurich (.6); conferences with Jones Day (.6); correspond with same re same (.7).
02/27/19	Gabriela Zamfir Hensley	0.10	Review, revise WMLP-Committee settlement motion talking points.
Total		77.20	

KIRKLAND & ELLIS LLP

AND AFFILIATED PARTNERSHIPS

601 Lexington Avenue
New York, NY 10022

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April 8, 2019

Westmoreland Coal Company
9540 South Maroon Circle, Suite 300
Englewood, CO 80112

Attn: Gerry Tywoniuk

Invoice Number: 1050011627

Client Matter: 42917-38

In the Matter of [WMLP] Disclosure Statement, Plan, Confirmation

For legal services rendered through February 28, 2019
(see attached Description of Legal Services for detail)

\$ 2,840.50

Total legal services rendered

\$ 2,840.50

Legal Services for the Period Ending February 28, 2019
Westmoreland Coal Company
[WMLP] Disclosure Statement, Plan, Confirmation

Invoice Number: 1050011627
Matter Number: 42917-38

Summary of Hours Billed

<u>Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Chris Koenig	0.60	995.00	597.00
Allison McDonald	1.70	995.00	1,691.50
Gerardo Mijares-Shafai	0.60	920.00	552.00
TOTALS	2.90		\$ 2,840.50

Legal Services for the Period Ending February 28, 2019
 Westmoreland Coal Company
 [WMLP] Disclosure Statement, Plan, Confirmation

Invoice Number: 1050011627
 Matter Number: 42917-38

Description of Legal Services

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
02/03/19	Chris Koenig	0.60	Review and revise WMLP chapter 11 plan.
02/03/19	Gerardo Mijares-Shafai	0.60	Correspond with K&E team re WMLP plan revisions (.2); revise same (.4).
02/20/19	Allison McDonald	1.70	Draft Coal Act response section of confirmation brief (1.5); telephone conference with C. Koenig re same (.1); correspond with K&E team, L. Wiggins and A. Mitchell re same (.1).
Total		2.90	

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April 8, 2019

Westmoreland Coal Company
9540 South Maroon Circle, Suite 300
Englewood, CO 80112

Attn: Gerry Tywoniuk

Invoice Number: 1050011626

Client Matter: 42917-48

In the Matter of [WMLP] Tax Issues

For legal services rendered through February 28, 2019
(see attached Description of Legal Services for detail)

\$ 1,066.50

Total legal services rendered

\$ 1,066.50

Legal Services for the Period Ending February 28, 2019
Westmoreland Coal Company
[WMLP] Tax Issues

Invoice Number: 1050011626
Matter Number: 42917-48

Summary of Hours Billed

<u>Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Anthony Vincenzo Sexton	0.90	1,185.00	1,066.50
TOTALS	0.90		\$ 1,066.50

Legal Services for the Period Ending February 28, 2019
Westmoreland Coal Company
[WMLP] Tax Issues

Invoice Number: 1050011626
Matter Number: 42917-48

Description of Legal Services

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
02/08/19	Anthony Vincenzo Sexton	0.30	Correspond with K&E team re MLP asset sale issues.
02/20/19	Anthony Vincenzo Sexton	0.60	Telephone conference with JD re treatment of sale of MLP assets (.3); review issues re same (.3).
Total		0.90	

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April 8, 2019

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9540 South Maroon Circle, Suite 300
Englewood, CO 80112

Attn: Gerry Tywoniuk

Invoice Number: 1050011625

Client Matter: 42917-50

In the Matter of [WMLP] Use, Sale and Lease of Property

For legal services rendered through February 28, 2019
(see attached Description of Legal Services for detail)

\$ 10,459.00

Total legal services rendered

\$ 10,459.00

Legal Services for the Period Ending February 28, 2019
Westmoreland Coal Company
[WMLP] Use, Sale and Lease of Property

Invoice Number: 1050011625
Matter Number: 42917-50

Summary of Hours Billed

<u>Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Neda Davanipour	3.90	705.00	2,749.50
Dilen Kumar	1.50	1,175.00	1,762.50
Gregory F. Pesce	1.20	1,135.00	1,362.00
Michael B. Slade	3.50	1,310.00	4,585.00
TOTALS	10.10		\$ 10,459.00

Legal Services for the Period Ending February 28, 2019
 Westmoreland Coal Company
 [WMLP] Use, Sale and Lease of Property

Invoice Number: 1050011625
 Matter Number: 42917-50

Description of Legal Services

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
02/04/19	Michael B. Slade	3.50	Prepare for sale hearing (.4); draft and edit deposition outline (2.4); edit witness and exhibit list (.7).
02/11/19	Neda Davanipour	3.90	Review, analyze Oxford APA, sale order and relevant documents for same (2.0); draft, review, revise objection and motion to enforce sale order re same (1.9).
02/11/19	Gregory F. Pesce	1.20	Conferences with Company and Jones Day re Ohio filing re Oxford sale and next steps.
02/25/19	Dilen Kumar	1.50	Telephone conference with R. Santa Ana re Kemmerer APA (.5); telephone conference with G. Pesce, C. Koenig, R. Santa Ana, S. Merl, A. Yerramalli and Jones Day re Kemmerer APA (1.0);
Total		10.10	

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FEIN 36-1326630

April 8, 2019

Westmoreland Coal Company
9540 South Maroon Circle, Suite 300
Englewood, CO 80112

Attn: Jeffrey S. Stein

Invoice Number: 1050011624

Client Matter: 42917-54

In the Matter of [Westmoreland Group] Business Ops

For legal services rendered through February 28, 2019
(see attached Description of Legal Services for detail)

\$ 3,927.00

Total legal services rendered

\$ 3,927.00

Legal Services for the Period Ending February 28, 2019
Westmoreland Coal Company
[Westmoreland Group] Business Ops

Invoice Number: 1050011624
Matter Number: 42917-54

Summary of Hours Billed

<u>Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Timothy Robert Bow	0.70	995.00	696.50
Neda Davanipour	0.70	705.00	493.50
Gerardo Mijares-Shafai	2.80	920.00	2,576.00
Allyson Smith Weinhouse	0.20	805.00	161.00
TOTALS	4.40		\$ 3,927.00

Legal Services for the Period Ending February 28, 2019
 Westmoreland Coal Company
 [Westmoreland Group] Business Ops

Invoice Number: 1050011624
 Matter Number: 42917-54

Description of Legal Services

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
02/08/19	Neda Davanipour	0.50	Correspond with certain utility providers, A&M and A. Weinhouse re outstanding bills (.2); correspond with R. Esposito and review invoices re same (.3).
02/08/19	Allyson Smith Weinhouse	0.20	Correspond with N. Davanipour re utility inquiry.
02/09/19	Gerardo Mijares-Shafai	1.30	Revise reorganization cost analysis.
02/11/19	Timothy Robert Bow	0.70	Draft stipulation re hearing (.4); correspond with K&E team re same (.2); prepare same for filing (.1).
02/11/19	Neda Davanipour	0.20	Correspond with A. Weinhouse and utility company re outstanding bills issues.
02/11/19	Gerardo Mijares-Shafai	0.50	Revise sale cost analysis (.4); correspond with Company re same (.1).
02/15/19	Gerardo Mijares-Shafai	1.00	Review, analyze indemnity agreements re letter of credit issue (.6); summarize and correspond with J. Micheletti re same (.4).
Total		4.40	

KIRKLAND & ELLIS LLP

AND AFFILIATED PARTNERSHIPS

601 Lexington Avenue
New York, NY 10022

FEIN 36-1326630

April 8, 2019

Westmoreland Coal Company
9540 South Maroon Circle, Suite 300
Englewood, CO 80112

Attn: Jeffrey S. Stein

Invoice Number: 1050011623

Client Matter: 42917-55

In the Matter of [Westmoreland Group] Case Admin.

For legal services rendered through February 28, 2019
(see attached Description of Legal Services for detail)

\$ 7,995.00

Total legal services rendered

\$ 7,995.00

Legal Services for the Period Ending February 28, 2019
 Westmoreland Coal Company
 [Westmoreland Group] Case Admin.

Invoice Number: 1050011623
 Matter Number: 42917-55

Summary of Hours Billed

<u>Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Anthony Abate	3.90	325.00	1,267.50
Maya Ben Meir	0.50	595.00	297.50
Timothy Robert Bow	0.50	995.00	497.50
Neda Davanipour	0.50	705.00	352.50
Julia R. Foster	4.80	325.00	1,560.00
Gabriela Zamfir Hensley	2.60	595.00	1,547.00
Alec Klimowicz	1.70	265.00	450.50
Allyson Smith Weinhouse	0.50	805.00	402.50
Logan Taylor Wiggins	4.50	360.00	1,620.00
TOTALS	19.50		\$ 7,995.00

Legal Services for the Period Ending February 28, 2019
 Westmoreland Coal Company
 [Westmoreland Group] Case Admin.

Invoice Number: 1050011623
 Matter Number: 42917-55

Description of Legal Services

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
02/01/19	Anthony Abate	0.30	Prepare and distribute daily docket updates re recently filed pleadings.
02/04/19	Julia R. Foster	4.80	Prepare materials for February 4, 2019 hearing.
02/04/19	Logan Taylor Wiggins	0.50	Coordinate hearing logistics (.2); telephone conference with A. Mitchell and local counsel re hearing exhibit and witness list (.3).
02/05/19	Anthony Abate	0.80	Attend telephone conference with K&E team re WIP (.6); prepare and distribute daily docket updates re recently filed pleadings (.2).
02/05/19	Maya Ben Meir	0.50	Telephone conference with K&E team re next steps.
02/05/19	Timothy Robert Bow	0.50	Prepare for and participate in conference with work in process.
02/05/19	Neda Davanipour	0.50	Telephone conference with K&E team re work in process.
02/05/19	Gabriela Zamfir Hensley	2.10	Prepare work in process chart for work in process meeting (.7); attend work in process meeting (.5); revise work in process chart re meeting updates (.9).
02/05/19	Allyson Smith Weinhouse	0.50	Telephone conference with K&E team re case status.
02/05/19	Logan Taylor Wiggins	4.00	Attend team meeting (1.0); coordinate hearing logistics (1.5); draft hearing exhibit and witness list and compile exhibits for same (1.5).
02/06/19	Alec Klimowicz	1.70	Review, analyze, compile and distribute deposition transcripts and exhibits.
02/08/19	Anthony Abate	0.40	Coordinate obtaining certified copies of Buckingham/Oxford sale order (.2); prepare and distribute daily docket updates re recently filed pleadings (.2).
02/11/19	Anthony Abate	0.30	Prepare and distribute daily docket updates re recently filed pleadings.
02/11/19	Gabriela Zamfir Hensley	0.40	Revise work in process tracker.
02/12/19	Anthony Abate	0.30	Prepare and distribute daily docket updates re recently filed pleadings.

Legal Services for the Period Ending February 28, 2019
 Westmoreland Coal Company
 [Westmoreland Group] Case Admin.

Invoice Number: 1050011623
 Matter Number: 42917-55

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
02/13/19	Anthony Abate	0.20	Prepare and distribute daily docket updates re recently filed pleadings.
02/13/19	Gabriela Zamfir Hensley	0.10	Revise work in process tracker.
02/14/19	Anthony Abate	0.20	Prepare and distribute daily docket updates re recently filed pleadings.
02/15/19	Anthony Abate	0.20	Prepare and distribute daily docket updates re recently filed pleadings.
02/19/19	Anthony Abate	0.30	Review and revise pleading template (.1); prepare and distribute daily docket updates re recently filed pleadings (.2).
02/21/19	Anthony Abate	0.30	Draft estimation motion template.
02/22/19	Anthony Abate	0.40	Prepare and distribute daily docket updates re recently filed pleadings.
02/28/19	Anthony Abate	0.20	Prepare and distribute daily docket updates re recently filed pleadings.
Total		19.50	

KIRKLAND & ELLIS LLP

AND AFFILIATED PARTNERSHIPS

601 Lexington Avenue
New York, NY 10022

FEIN 36-1326630

April 8, 2019

Westmoreland Coal Company
9540 South Maroon Circle, Suite 300
Englewood, CO 80112

Attn: Jeffrey S. Stein

Invoice Number: 1050011622

Client Matter: 42917-57

In the Matter of [Westmoreland Group] Cred/Stakeholder

For legal services rendered through February 28, 2019
(see attached Description of Legal Services for detail)

\$ 16,743.00

Total legal services rendered

\$ 16,743.00

Legal Services for the Period Ending February 28, 2019
Westmoreland Coal Company
[Westmoreland Group] Cred/Stakeholder

Invoice Number: 1050011622
Matter Number: 42917-57

Summary of Hours Billed

<u>Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Neda Davanipour	1.30	705.00	916.50
Chris Koenig	13.50	995.00	13,432.50
Robert Orren	2.40	430.00	1,032.00
Gregory F. Pesce	1.20	1,135.00	1,362.00
TOTALS	18.40		\$ 16,743.00

Legal Services for the Period Ending February 28, 2019
 Westmoreland Coal Company
 [Westmoreland Group] Cred/Stakeholder

Invoice Number: 1050011622
 Matter Number: 42917-57

Description of Legal Services

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
02/06/19	Chris Koenig	3.80	Telephone conference with Company re interdebtor settlement issues (.6); telephone conference with Kramer Levin, JD and Company re settlement issues (.9); review and revise 9019 motion (.9); review and revise tender offer motion (.9); correspond with K&E team re same (.5).
02/06/19	Chris Koenig	0.60	Telephone conference with K&E, Centerview, A&M, Kramer Levin, FTI re status of chapter 11 cases and next steps.
02/07/19	Neda Davanipour	1.30	Telephone conference with Company's advisors re next steps (.6); correspond with same re same (.7).
02/08/19	Chris Koenig	2.20	Telephone conference with K&E team, Jones Day, Kramer Levin re intercompany settlement (.6); telephone conference with A&M, K&E, Kramer Levin and Jones Day re intercompany claims (.3); review and revise 9019 motion (.7); review and revise tender offer motion (.6)
02/10/19	Chris Koenig	6.20	Review and revise intercompany term sheet (2.1); correspond with K&E, Jones Day and Kramer Levin teams re same (1.6); review and revise 9019 motion (.7); review and revise tender offer motion (.7); correspond with K&E, Jones Day and Kramer Levin teams re same (1.1).
02/11/19	Chris Koenig	0.70	Telephone conference with K&E team, A&M, Centerview and Company re status of chapter 11 cases and next steps.
02/15/19	Robert Orren	2.40	Research precedent re motion to extend challenge deadline to pursue claims (.8); draft same (1.3); correspond with S. Golden re same (.3).
02/25/19	Gregory F. Pesce	1.20	Conferences with FTI and Kramer re next steps.
Total		18.40	

KIRKLAND & ELLIS LLP

AND AFFILIATED PARTNERSHIPS

601 Lexington Avenue
New York, NY 10022

FEIN 36-1326630

April 8, 2019

Westmoreland Coal Company
9540 South Maroon Circle, Suite 300
Englewood, CO 80112

Attn: Jeffrey S. Stein

Invoice Number: 1050011621

Client Matter: 42917-60

In the Matter of [Westmoreland Group] Non-Working Travel

For legal services rendered through February 28, 2019
(see attached Description of Legal Services for detail)

\$ 105,558.00

Total legal services rendered

\$ 105,558.00

Legal Services for the Period Ending February 28, 2019
 Westmoreland Coal Company
 [Westmoreland Group] Non-Working Travel

Invoice Number: 1050011621
 Matter Number: 42917-60

Summary of Hours Billed

<u>Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Nicholas Adzima	5.00	595.00	2,975.00
Maya Ben Meir	11.80	595.00	7,021.00
Neda Davanipour	4.80	705.00	3,384.00
Julia R. Foster	6.00	325.00	1,950.00
Yates French	8.00	1,120.00	8,960.00
Gabriela Zamfir Hensley	3.50	595.00	2,082.50
Stephen E. Hessler, P.C.	6.70	1,565.00	10,485.50
Mark Holden	7.10	925.00	6,567.50
Chris Koenig	10.40	995.00	10,348.00
Dilen Kumar	1.50	1,175.00	1,762.50
Hannah Kupsky	8.50	325.00	2,762.50
Allison McDonald	4.20	995.00	4,179.00
Casey James McGushin	3.60	995.00	3,582.00
Gerardo Mijares-Shafai	8.90	920.00	8,188.00
Amanda Mitchell	6.10	360.00	2,196.00
Ravi Subramanian Shankar	8.60	1,025.00	8,815.00
Michael B. Slade	11.00	1,310.00	14,410.00
Dan Varn	5.80	265.00	1,537.00
Allyson Smith Weinhouse	2.50	805.00	2,012.50
Logan Taylor Wiggins	6.50	360.00	2,340.00
TOTALS	130.50		\$ 105,558.00

Legal Services for the Period Ending February 28, 2019
 Westmoreland Coal Company
 [Westmoreland Group] Non-Working Travel

Invoice Number: 1050011621
 Matter Number: 42917-60

Description of Legal Services

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
02/01/19	Yates French	1.80	Travel from Denver, CO to Chicago, IL for deposition preparation (billed at half time).
02/01/19	Chris Koenig	1.60	Travel from Houston, TX to Chicago, IL re auction (billed at half time).
02/01/19	Dilen Kumar	1.50	Travel from Houston, TX to Dallas, TX (billed at half time).
02/01/19	Michael B. Slade	1.30	Travel from Houston, TX to Chicago, IL re auction (billed at half time).
02/02/19	Gerardo Mijares-Shafai	2.30	Travel from Chicago, IL to Houston, TX re hearing (billed at half time).
02/03/19	Maya Ben Meir	2.50	Travel from New York, NY to Houston, TX re hearing (billed at half time).
02/03/19	Julia R. Foster	2.80	Travel from Chicago, IL to Houston, TX re hearing (billed at half time).
02/03/19	Chris Koenig	1.50	Travel from Chicago, IL to Houston, TX re hearing (billed at half time).
02/03/19	Michael B. Slade	1.30	Travel from Chicago, IL to Houston, TX re hearing (billed at half time).
02/04/19	Maya Ben Meir	2.50	Travel from Houston, TX to New York, NY re hearing (billed at half time).
02/04/19	Julia R. Foster	0.30	Travel to and from K&E Houston office and Court (billed at half time).
02/04/19	Chris Koenig	1.70	Travel from Houston, TX to Chicago, IL re hearing (billed at half time).
02/04/19	Gerardo Mijares-Shafai	1.80	Travel from Houston, TX to Chicago, IL re hearing (billed at half time).
02/04/19	Michael B. Slade	1.30	Travel from Houston, TX to Chicago, IL re hearing (billed at half time).
02/06/19	Michael B. Slade	1.30	Travel from Chicago, IL to Washington, DC re deposition (billed at half time).
02/07/19	Michael B. Slade	1.00	Travel from Washington, DC to Chicago, IL re depositions (billed at half time).
02/11/19	Yates French	2.70	Travel from Chicago, IL to Houston, TX re hearing (billed at half time).
02/11/19	Stephen E. Hessler, P.C.	1.30	Travel from New York, NY to Houston, TX for hearing (billed at half time).

Legal Services for the Period Ending February 28, 2019
 Westmoreland Coal Company
 [Westmoreland Group] Non-Working Travel

Invoice Number: 1050011621
 Matter Number: 42917-60

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
02/11/19	Allison McDonald	2.10	Travel from Chicago, IL to Houston, TX re hearing (billed at half time).
02/11/19	Michael B. Slade	1.50	Travel from Chicago, IL to Houston, TX re hearing (billed at half time).
02/11/19	Logan Taylor Wiggins	3.50	Travel from Palm Springs, CA to Houston, TX re hearing (billed at half time).
02/12/19	Chris Koenig	2.20	Travel from Chicago, IL to Houston, TX re hearing (billed at half time).
02/12/19	Hannah Kupsky	4.50	Travel from New York, NY to Houston, TX re hearing (billed at half time).
02/12/19	Casey James McGushin	1.80	Travel from Chicago, IL to Houston, TX re hearing (billed at half time).
02/12/19	Gerardo Mijares-Shafai	2.00	Travel from Chicago, IL to Houston, TX re hearings (billed at half time).
02/12/19	Amanda Mitchell	3.20	Travel from Chicago, IL to Houston, TX re hearing (billed at half time).
02/13/19	Stephen E. Hessler, P.C.	1.60	Travel from Houston, TX to New York, NY re hearing (billed at half time).
02/14/19	Hannah Kupsky	4.00	Travel from Houston, TX to New York, NY re hearing (billed at half time).
02/14/19	Gerardo Mijares-Shafai	1.00	Travel from Chicago, IL to Houston, TX re hearings (billed at half time).
02/15/19	Yates French	3.50	Travel from Houston, TX to Chicago, IL re hearing (billed at half time).
02/15/19	Chris Koenig	0.80	Travel from Houston, TX to Chicago, IL re hearing (billed at half time).
02/15/19	Allison McDonald	2.10	Travel from New York, NY to Houston, TX re hearing (billed at half time).
02/15/19	Casey James McGushin	1.80	Travel from Houston, TX to Chicago, IL re hearing (billed at half time).
02/15/19	Michael B. Slade	1.30	Travel from Houston, TX to Chicago, IL re hearing (billed at half time).
02/16/19	Amanda Mitchell	2.90	Travel from Houston, TX to Chicago, IL re hearing (billed at half time).
02/16/19	Logan Taylor Wiggins	3.00	Travel from Houston, TX to Chicago, IL re hearing (billed at half time).
02/18/19	Ravi Subramanian Shankar	2.90	Travel from Chicago, IL to Denver, CO re Westmoreland depositions (billed at half time).

Legal Services for the Period Ending February 28, 2019
 Westmoreland Coal Company
 [Westmoreland Group] Non-Working Travel

Invoice Number: 1050011621
 Matter Number: 42917-60

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
02/19/19	Mark Holden	4.20	Travel from Houston, TX to Denver, CO for deposition prep meetings with client (billed at half time).
02/21/19	Mark Holden	2.90	Travel from Denver, CO to Houston, TX re return from depositions (billed at half time).
02/24/19	Ravi Subramanian Shankar	3.00	Travel from Chicago, IL to Houston, TX re pre-confirmation litigation matters and confirmation (billed at half time).
02/26/19	Michael B. Slade	0.70	Travel from Chicago, IL to Houston, TX re hearing (billed at half time).
02/26/19	Dan Varn	2.80	Travel from Chicago, IL to Houston, TX re hearing (billed at half time).
02/27/19	Nicholas Adzima	2.50	Travel from New York, NY to Houston, TX re hearing (billed at half time).
02/27/19	Maya Ben Meir	3.80	Travel from New York, NY to Houston, TX re hearing (billed at half time).
02/27/19	Neda Davanipour	3.60	Travel from New York, NY to Houston, TX re hearing (billed at half time).
02/27/19	Chris Koenig	1.00	Travel from Chicago, IL to Houston, TX re hearing (billed at half time).
02/27/19	Gerardo Mijares-Shafai	1.80	Travel from Chicago, IL to Houston, TX re hearing (billed at half time).
02/27/19	Allyson Smith Weinhouse	2.50	Travel from New York, NY to Houston, TX re hearing (billed at half time).
02/28/19	Nicholas Adzima	2.50	Travel from Houston, TX to New York, NY re hearing (billed at half time).
02/28/19	Maya Ben Meir	3.00	Travel from Houston, TX to New York, NY hearing (billed at half time).
02/28/19	Neda Davanipour	1.20	Travel from New, York, NY to Houston, TX re hearing (billed at half time).
02/28/19	Julia R. Foster	2.90	Travel from Houston, TX to Chicago, IL re hearing (billed at half time).
02/28/19	Gabriela Zamfir Hensley	1.80	Travel from Houston, TX to Chicago, IL re returning from hearing (billed at half time).
02/28/19	Gabriela Zamfir Hensley	1.70	Travel from Richmond, VA to Houston, TX re hearing (billed at half time).
02/28/19	Stephen E. Hessler, P.C.	3.80	Travel from New York, NY to Houston, TX re confirmation hearing (2.0) (billed at half time); travel from Houston, TX to New York, NY re same (1.8) (billed at half time).

Legal Services for the Period Ending February 28, 2019
Westmoreland Coal Company
[Westmoreland Group] Non-Working Travel

Invoice Number: 1050011621
Matter Number: 42917-60

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
02/28/19	Chris Koenig	1.60	Travel from Houston, TX to Chicago, IL re hearing (billed at half time).
02/28/19	Ravi Subramanian Shankar	2.70	Travel from Houston, TX to Chicago, IL re hearing (billed at half time).
02/28/19	Michael B. Slade	1.30	Travel from Houston, TX to Chicago, IL re hearing (billed at half time).
02/28/19	Dan Varn	3.00	Travel from Houston, TX to Chicago, IL re hearing (billed at half time).
Total		130.50	

KIRKLAND & ELLIS LLP

AND AFFILIATED PARTNERSHIPS

601 Lexington Avenue
New York, NY 10022

FEIN 36-1326630

April 8, 2019

Westmoreland Coal Company
9540 South Maroon Circle, Suite 300
Englewood, CO 80112

Attn: Jeffrey S. Stein

Invoice Number: 1050011620

Client Matter: 42917-61

In the Matter of [Westmoreland Group] Retention Fee/K&E

For legal services rendered through February 28, 2019
(see attached Description of Legal Services for detail)

\$ 48,790.00

Total legal services rendered

\$ 48,790.00

Legal Services for the Period Ending February 28, 2019
 Westmoreland Coal Company
 [Westmoreland Group] Retention Fee/K&E

Invoice Number: 1050011620
 Matter Number: 42917-61

Summary of Hours Billed

<u>Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Nicholas Adzima	3.20	595.00	1,904.00
Maya Ben Meir	24.00	595.00	14,280.00
Timothy Robert Bow	5.60	995.00	5,572.00
Neda Davanipour	21.30	705.00	15,016.50
Susan D. Golden	1.00	1,135.00	1,135.00
Gabriela Zamfir Hensley	1.80	595.00	1,071.00
Chris Koenig	3.30	995.00	3,283.50
Gerardo Mijares-Shafai	1.30	920.00	1,196.00
Robert Orren	12.40	430.00	5,332.00
TOTALS	73.90		\$ 48,790.00

Legal Services for the Period Ending February 28, 2019
 Westmoreland Coal Company
 [Westmoreland Group] Retention Fee/K&E

Invoice Number: 1050011620
 Matter Number: 42917-61

Description of Legal Services

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
02/01/19	Timothy Robert Bow	0.20	Telephone conference with N. Davanipour re fee application edits.
02/01/19	Neda Davanipour	7.80	Correspond with T. Bow and C. Koenig re fee application (.3); review, analyze October, November and December fee statements re preparing K&E fee documents (3.2); revise K&E fee statement re same and C. Koenig comments to same (4.3).
02/01/19	Robert Orren	0.20	Correspond with K&E team re filing of December fee statement and first interim fee application.
02/04/19	Neda Davanipour	0.90	Review, revise K&E fee application (.5); correspond with document services re same (.3); correspond with T. Bow re same (.1).
02/05/19	Nicholas Adzima	2.10	Review and revise invoices per U.S. Trustee guidelines.
02/05/19	Timothy Robert Bow	1.20	Review and revise interim fee application.
02/05/19	Neda Davanipour	3.50	Review, revise K&E invoices re confidentiality, privilege and compliance with U.S. Trustee guidelines (3.3); correspond with K&E team re same (.2).
02/05/19	Neda Davanipour	2.60	Review, revise K&E fee application (1.8); correspond with T. Bow re same (.5); review, update fee date chart (.2); review, analyze interim compensation order (.1).
02/05/19	Chris Koenig	1.90	Review and revise January invoice re confidentiality, privilege and compliance with U.S. Trustee guidelines.
02/05/19	Gerardo Mijares-Shafai	0.90	Revise January invoice in accordance with U.S. Trustee guidelines and local rules.
02/05/19	Robert Orren	0.60	Prepare for filing K&E December fee statement (.4); distribute filed version to K&E team (.2).
02/06/19	Maya Ben Meir	0.70	Review and revise K&E invoice re confidentiality, privilege and compliance with U.S. Trustee guidelines.
02/06/19	Neda Davanipour	0.20	Correspond with K&E team re invoices.

Legal Services for the Period Ending February 28, 2019
 Westmoreland Coal Company
 [Westmoreland Group] Retention Fee/K&E

Invoice Number: 1050011620
 Matter Number: 42917-61

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
02/07/19	Maya Ben Meir	4.70	Review and revise K&E invoice re confidentiality, privilege and compliance with U.S. Trustee guidelines.
02/07/19	Neda Davanipour	3.90	Correspond with K&E team and R. Orren re K&E fee application and its exhibits (.4); review, analyze all exhibits and combined invoices (1.0); correspond with K&E team re same (.2); correspond with R. Orren re draft of first interim application (.4); review, revise same to include necessary figures (1.9).
02/07/19	Gabriela Zamfir Hensley	1.40	Review, revise K&E invoices re confidentiality, privilege and compliance with U.S. Trustee guidelines.
02/07/19	Robert Orren	3.40	Draft first interim fee application.
02/08/19	Robert Orren	1.90	Revise first interim fee application (1.6); correspond with K&E team re same (.3).
02/11/19	Maya Ben Meir	0.90	Review and revise K&E invoice re confidentiality, privilege and compliance with U.S. Trustee guidelines.
02/11/19	Chris Koenig	1.40	Review and revise January K&E invoice re confidentiality, privilege and compliance with U.S. Trustee guidelines.
02/11/19	Robert Orren	2.00	Revise first interim fee application (1.7); correspond with N. Davanipour re same (.3).
02/12/19	Maya Ben Meir	7.30	Review and revise K&E invoice re confidentiality, privilege and compliance with U.S. Trustee guidelines.
02/12/19	Neda Davanipour	1.30	Review, revise K&E invoices re confidentiality, privilege and compliance with U.S. Trustee guidelines (1.0); correspond with K&E team re same (.3).
02/13/19	Nicholas Adzima	1.10	Review and revise K&E invoices re confidentiality, privilege and compliance with U.S. Trustee guidelines.
02/13/19	Gabriela Zamfir Hensley	0.40	Review, revise K&E invoices re confidentiality, privilege and compliance with U.S. Trustee guidelines.
02/13/19	Robert Orren	0.60	Revise first interim fee application.
02/14/19	Gerardo Mijares-Shafai	0.30	Review, revise January invoice re confidentiality, privilege, U.S. Trustee guidelines and local rules.
02/19/19	Maya Ben Meir	3.20	Review and revise first interim fee application re G. Pesce comments.

Legal Services for the Period Ending February 28, 2019
 Westmoreland Coal Company
 [Westmoreland Group] Retention Fee/K&E

Invoice Number: 1050011620
 Matter Number: 42917-61

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
02/19/19	Timothy Robert Bow	2.20	Review and revise K&E invoices re confidentiality, privilege and compliance with U.S. Trustee guidelines.
02/20/19	Maya Ben Meir	2.00	Review and revise G. Pesce comments to fee application (1.8); correspond with T. Bow, A. Weinhouse and N. Davanipour re same (.2).
02/21/19	Maya Ben Meir	1.70	Review and revise K&E fee application (1.5); correspond with T. Bow, N. Davanipour and R. Orren re same (.2).
02/21/19	Timothy Robert Bow	1.70	Review and revise first interim fee application.
02/21/19	Neda Davanipour	1.10	Review, analyze revised draft of first interim fee application (.5); correspond with M. Ben Meir, K&E team and R. Orren re same (.5); correspond with G. Pesce and T. Bow re same (.1).
02/21/19	Robert Orren	2.50	Revise first interim K&E fee application (2.1); correspond with K&E team re same (.4).
02/25/19	Maya Ben Meir	1.80	Review and revise K&E fee application (1.2); telephone conference with N. Davanipour re same (.1); correspond with S. Golden, A. Yenamandra, T. Bow and N. Davanipour re same (.5).
02/25/19	Robert Orren	0.40	Correspond with M. Ben-Meir re revisions to first interim K&E fee application.
02/26/19	Timothy Robert Bow	0.30	Review and analyze comments to fee application (.2); correspond with K&E team re same (.1).
02/26/19	Susan D. Golden	1.00	Review, analyze first interim fee application (.5); correspond with M. Ben Meir and A. Yenamandra re same (.5).
02/27/19	Maya Ben Meir	0.90	Revise interim fee application re comments from S. Golden (.7); correspond with R. Chaikin re same (.2).
02/27/19	Gerardo Mijares-Shafai	0.10	Correspond with K&E team re supplemental declaration for K&E retention application.
02/28/19	Maya Ben Meir	0.80	Revise interim fee application re comments from G. Pesce (.6); correspond with G. Pesce re same (.2).
02/28/19	Robert Orren	0.80	Prepare fee and expense exhibits for first interim fee application (.4); correspond with K&E team re same (.4).

Legal Services for the Period Ending February 28, 2019
Westmoreland Coal Company
[Westmoreland Group] Retention Fee/K&E

Invoice Number: 1050011620
Matter Number: 42917-61

Total	73.90
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KIRKLAND & ELLIS LLP

AND AFFILIATED PARTNERSHIPS

601 Lexington Avenue
New York, NY 10022

FEIN 36-1326630

April 8, 2019

Westmoreland Coal Company
9540 South Maroon Circle, Suite 300
Englewood, CO 80112

Attn: Jeffrey S. Stein

Invoice Number: 1050011619

Client Matter: 42917-62

In the Matter of [Westmoreland Group] Retention Non-K&E

For legal services rendered through February 28, 2019
(see attached Description of Legal Services for detail)

\$ 5,847.00

Total legal services rendered

\$ 5,847.00

Legal Services for the Period Ending February 28, 2019
Westmoreland Coal Company
[Westmoreland Group] Retention Non-K&E

Invoice Number: 1050011619
Matter Number: 42917-62

Summary of Hours Billed

<u>Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Timothy Robert Bow	0.10	995.00	99.50
Neda Davanipour	1.80	705.00	1,269.00
Susan D. Golden	1.90	1,135.00	2,156.50
Robert Orren	5.40	430.00	2,322.00
TOTALS	9.20		\$ 5,847.00

Legal Services for the Period Ending February 28, 2019
 Westmoreland Coal Company
 [Westmoreland Group] Retention Non-K&E

Invoice Number: 1050011619
 Matter Number: 42917-62

Description of Legal Services

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
02/01/19	Susan D. Golden	0.20	Correspond with F. Carter re Venable fee statements.
02/03/19	Susan D. Golden	0.30	Correspond with S. Lutkis re U.S. Trustee requests for Drinker Biddle retention application (.1); review revised application (.2).
02/05/19	Timothy Robert Bow	0.10	Correspond with Company re ordinary course professional issue.
02/06/19	Robert Orren	5.40	Prepare for filing Drinker Biddle retention application (4.3); distribute same to K&E working group and JW for filing (.6); correspond with S. Golden and Jackson Walker team re filing of same (.5).
02/07/19	Susan D. Golden	0.40	Research Alvarez disclosures (.3); correspond with G. Pesce re same (.1).
02/08/19	Neda Davanipour	1.10	Review, analyze E&Y First interim fee application (.8); correspond with G. Pesce, JW team and M. Riela re filing of same (.3).
02/11/19	Neda Davanipour	0.30	Review PwCs third monthly statement and correspond with JW and G. Pesce re filing of same.
02/19/19	Neda Davanipour	0.40	Review, analyze draft of PwC second supplemental application (.2); correspond with PwC, K&E team and other professionals re same (.2).
02/19/19	Susan D. Golden	0.60	Review PwC supplemental declaration (.4); correspond with N. Davanipour re same (.2).
02/27/19	Susan D. Golden	0.40	Telephone conference and correspond with S. Lutkus re substitution of counsel motion and fee application logistics (.3); meeting with T. Bow re Drinker Biddle fee application (.1).
Total		9.20	

KIRKLAND & ELLIS LLP

AND AFFILIATED PARTNERSHIPS

601 Lexington Avenue
New York, NY 10022

FEIN 36-1326630

April 8, 2019

Westmoreland Coal Company
9540 South Maroon Circle, Suite 300
Englewood, CO 80112

Attn: Jeffrey S. Stein

Invoice Number: 1050011618

Client Matter: 42917-65

In the Matter of [Westmoreland Group] Use/Sale/Lease

For legal services rendered through February 28, 2019
(see attached Description of Legal Services for detail)

\$ 58,660.00

Total legal services rendered

\$ 58,660.00

Legal Services for the Period Ending February 28, 2019
 Westmoreland Coal Company
 [Westmoreland Group] Use/Sale/Lease

Invoice Number: 1050011618
 Matter Number: 42917-65

Summary of Hours Billed

<u>Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Maya Ben Meir	3.30	595.00	1,963.50
Neda Davanipour	3.30	705.00	2,326.50
Sohil Khurana	2.50	595.00	1,487.50
Chris Koenig	25.80	995.00	25,671.00
Dilen Kumar	10.90	1,175.00	12,807.50
Gerardo Mijares-Shafai	9.10	920.00	8,372.00
Kasia Olkowski	1.40	360.00	504.00
Robert Orren	1.20	430.00	516.00
Michael B. Slade	2.10	1,310.00	2,751.00
David James Wilson	3.80	595.00	2,261.00
TOTALS	63.40		\$ 58,660.00

Legal Services for the Period Ending February 28, 2019
 Westmoreland Coal Company
 [Westmoreland Group] Use/Sale/Lease

Invoice Number: 1050011618
 Matter Number: 42917-65

Description of Legal Services

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
02/01/19	Maya Ben Meir	3.30	Attend auction telephonically (.3); review and revise objection chart to Buckingham/Oxford sale motion (3.0).
02/01/19	Chris Koenig	4.50	Attend auction re Buckingham/Oxford sale and related meetings with K&E and Jones Day teams (3.1); review and revise sale order (.9); review and revise asset purchase agreements (.5).
02/01/19	Dilen Kumar	4.40	Participate in auction for Oxford and Buckingham assets (.3); conferences with Centerview, Kramer Levin, Jones Day and Squire re same (4.1).
02/01/19	Gerardo Mijares-Shafai	2.40	Review, revise surety language in Buckingham/Oxford order (.9); correspond with C. Koenig and Jones Day team re same (.2); telephonically attend Buckingham/Oxford auction (.3); correspond with sureties' counsel re Ohio objection (.1); review, analyze Zurich joinder (.1); telephone conference with Zurich counsel and C. Koenig re same (.2); correspond with Jones Day team re same (.1); review, analyze hearing agenda for Oxford/Buckingham sale (.3); coordinate filing re same (.2).
02/03/19	Chris Koenig	2.80	Telephone conference with Jones Day, CCU re surety issues relating to sale (.4); review and revise sale order (.8); correspond with G. Pesce, G. Mijares-Shafai, Jones Day, Kramer Levin, sureties, buyer re sale order (1.6).
02/03/19	Gerardo Mijares-Shafai	1.90	Telephone conference with counsel for WMLP Debtors, First Surety, Lexon and CCU re Buckingham/Oxford sale order (.7); correspond with Kramer team and A&M team re bond inquiries re same (.4); revise same (.6); correspond with Jones Day team re same (.2).
02/03/19	Robert Orren	1.20	Prepare amended witness and exhibit list (.6); review, revise same (.6).
02/03/19	Michael B. Slade	2.10	Review, analyze materials re sale hearing and draft outline re same (1.8); telephone conference with Jones Day re hearing (.3).

Legal Services for the Period Ending February 28, 2019
 Westmoreland Coal Company
 [Westmoreland Group] Use/Sale/Lease

Invoice Number: 1050011618
 Matter Number: 42917-65

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
02/04/19	Chris Koenig	8.30	Attend hearing re sale (4.4); review and revise sale order re same (1.6); correspond re revisions to same (2.3).
02/04/19	Gerardo Mijares-Shafai	1.00	Office conference with counsel for CCU, WLB Lenders, sureties, WMLP Debtors and K&E team re revisions to sale order.
02/07/19	Sohil Khurana	2.50	Telephone conference re comments to general assignment and assumption agreement and bill of sale with A. Membrino (.3); telephone conference with A. Membrino and J. Goldman re deeds and deal timeline (.5); review, comment on deeds form drafted by Jones Day (1.7).
02/08/19	Dilen Kumar	6.50	Telephone conference with J. Grafton, R. Santa Ana, T. Stephenson, Squire, CCU representatives, S. Merl, A. Yerramalli and Westmoreland function heads re transition services agreement (1.0); telephone conference with R. Santa Ana re transition services agreement (.5); telephone conference with D. Hughes, G. Hunter, R. Santa Ana, C. Koenig, J. Preis and surety company representatives re bonding process for Closing (.5); telephone conference with T. Stephenson, S. Merl, R. Santa Ana, J. Grafton and L. Martinez re employee offer letters (.5); update telephone conference with D. Hughes and G. Hunter re bond matters (.7); telephone conference with A. Siemer re real property transfers (.5); telephone conference with J. Preis re trade payables (.2); telephone conference with M. Karas re property tax estimate (.5); telephone conference with R. Santa Ana, J. Preis and C. Koenig re closing matters (.5); review and revise closing documents (1.6).
02/08/19	Gerardo Mijares-Shafai	1.60	Review, analyze surety language in Buckingham/Oxford sale order (.6); correspond with K&E team, Lexon team and Jones Day team re closing (.4); telephone conferences with same re same (.6).

Legal Services for the Period Ending February 28, 2019
 Westmoreland Coal Company
 [Westmoreland Group] Use/Sale/Lease

Invoice Number: 1050011618
 Matter Number: 42917-65

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
02/08/19	Kasia Olkowski	1.40	Obtain certified records for attorney analysis in preparation for filing with deeds office (clerk) in Cleveland, OH (1.0); office conference with R. Santa Anna re service of certified records (.4).
02/10/19	Gerardo Mijares-Shafai	1.30	Draft, revise notice of closing of Buckingham/Oxford sale (1.2); correspond with K&E team re same (.1).
02/11/19	Chris Koenig	3.00	Review Ohio administrative expense claim re Oxford sale (.8); review and revise letter to Ohio re same (.6); review and revise motion to enforce sale order (.8); correspond with K&E team re same (.8).
02/11/19	Chris Koenig	1.70	Telephone conference with Jones Day, Company and buyer re Buckingham/Oxford sale (.3); telephone conference with surety counsel, Company and G. Mijares-Shafai re surety issues (.5); telephone conference with Company, Jones Day, A&M re contracts relating to Buckingham/Oxford sale (.4); correspond with K&E team and Jones Day re Buckingham/Oxford sale issues (.5).
02/11/19	Gerardo Mijares-Shafai	0.90	Revise notice of Buckingham/Oxford closing exhibits (.8); correspond with C. Koenig re same (.1).
02/12/19	Neda Davanipour	3.30	Review, analyze letter to EPA (.4); review, revise draft of objection/motion to enforce sale order and correspond with C. Koenig re same (2.2); revise draft per C. Koenig comments (.5); correspond re same with same (.2).
02/12/19	David James Wilson	3.80	Analyze notice of occurrence of closing of sales of Buckingham Mine and Oxford assets for removed leases (.5); review and revise Buckingham disclosure schedules (2.8); correspond re same with K&E team (.5).
02/13/19	Chris Koenig	1.80	Correspond with Ohio EPA re administrative claim relating to Oxford sale (.6); review and revise objection re same (1.2).
02/19/19	Chris Koenig	3.00	Review and revise Ohio EPA objection (1.6); review and revise sealing motion re same (.9); correspond with K&E and Jones Day teams re same (.5).

Legal Services for the Period Ending February 28, 2019
Westmoreland Coal Company
[Westmoreland Group] Use/Sale/Lease

Invoice Number: 1050011618
Matter Number: 42917-65

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
02/25/19	Chris Koenig	0.70	Telephone conference with G. Pesce, Oxford/Buckingham buyer and State of Ohio re objection.
Total		63.40	

KIRKLAND & ELLIS LLP

AND AFFILIATED PARTNERSHIPS

601 Lexington Avenue
New York, NY 10022

FEIN 36-1326630

April 8, 2019

Westmoreland Coal Company
9540 South Maroon Circle, Suite 300
Englewood, CO 80112

Attn: Jeffrey S. Stein

Invoice Number: 1050011617

Client Matter: 42917-70

In the Matter of [Group] UMWA 1113 litigation

For legal services rendered through February 28, 2019
(see attached Description of Legal Services for detail)

\$ 371,986.50

Total legal services rendered

\$ 371,986.50

Legal Services for the Period Ending February 28, 2019
 Westmoreland Coal Company
 [Group] UMWA 1113 litigation

Invoice Number: 1050011617
 Matter Number: 42917-70

Summary of Hours Billed

<u>Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Maya Ben Meir	0.50	595.00	297.50
Neda Davanipour	0.80	705.00	564.00
Julia R. Foster	0.20	325.00	65.00
Michael Francus	6.60	695.00	4,587.00
Yates French	37.90	1,120.00	42,448.00
Susan D. Golden	0.40	1,135.00	454.00
R. Chris Heck	100.70	1,225.00	123,357.50
Gabriela Zamfir Hensley	0.30	595.00	178.50
Stephen E. Hessler, P.C.	2.30	1,565.00	3,599.50
John S. Irving	0.80	1,215.00	972.00
Alec Klimowicz	14.40	265.00	3,816.00
Chris Koenig	4.50	995.00	4,477.50
Hannah Kupsky	13.40	325.00	4,355.00
Allison McDonald	30.20	995.00	30,049.00
Casey James McGushin	21.80	995.00	21,691.00
Amanda Mitchell	71.10	360.00	25,596.00
Gregory F. Pesce	12.30	1,135.00	13,960.50
Caitlin Bernice Pyrce	1.00	595.00	595.00
Michael B. Slade	51.70	1,310.00	67,727.00
Antonio Soto Jr.	10.90	380.00	4,142.00
Tim Stephenson	2.10	1,390.00	2,919.00
Will Thomas	10.90	375.00	4,087.50
Allyson Smith Weinhouse	1.00	805.00	805.00
Olivia Weyers	0.50	310.00	155.00
Logan Taylor Wiggins	30.80	360.00	11,088.00
TOTALS	427.10		\$ 371,986.50

Legal Services for the Period Ending February 28, 2019
 Westmoreland Coal Company
 [Group] UMWA 1113 litigation

Invoice Number: 1050011617
 Matter Number: 42917-70

Description of Legal Services

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
02/01/19	Maya Ben Meir	0.50	Research re proposed 1113/1114 order filed with the court (.3); correspond with C. Koenig re same (.2).
02/01/19	Julia R. Foster	0.20	Research precedent re Patriot Coal hearing transcript.
02/01/19	R. Chris Heck	4.50	Telephone conferences with M. Slade re work in process and questions re same (.9); review and analyze brief (2.8); draft notes re outline for reply re same (.8).
02/01/19	Allison McDonald	0.70	Correspond with M. Slade re exhibit list documents (.1); prepare exhibits for Sanson deposition (.6).
02/01/19	Casey James McGushin	2.90	Draft and revise direct examination outline for D. Williams.
02/01/19	Gregory F. Pesce	1.40	Review materials re trial.
02/02/19	Michael B. Slade	2.20	Review, analyze materials in preparation for deposition.
02/03/19	R. Chris Heck	9.30	Review and analyze case law (3.2); draft portions of outline re reply to section 1113 motion (4.0); conduct legal research (2.1).
02/04/19	R. Chris Heck	13.00	Review and analyze case law re 1113 (1.6); review and analyze exhibits (2.8); draft portions of outline re reply (3.6); review and analyze transcripts and other filings in cases (2.2); review and analyze depositions re same (1.2); review and analyze objectors' briefs re same (.8); research re same (.8).
02/04/19	Michael B. Slade	1.40	Prepare for hearing.
02/05/19	R. Chris Heck	13.30	Draft portions of section reply brief (5.6); research case law re same (3.7); review, analyze briefs and filings re same (4.0).
02/05/19	Alec Klimowicz	2.00	Review, analyze, compile and distribute deposition transcripts and exhibits.
02/05/19	Chris Koenig	0.50	Office conference with G. Pesce and K&E team re trial.

Legal Services for the Period Ending February 28, 2019
 Westmoreland Coal Company
 [Group] UMWA 1113 litigation

Invoice Number: 1050011617
 Matter Number: 42917-70

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
02/05/19	Allison McDonald	0.90	Telephone conference with K&E team re hearing strategy (.4); correspond with L. Wiggins and A. Mitchell re exhibit list and issues re same (.1); correspond with L. Martinez and D. Goodheart re trial preparations (.1); correspond with N. Ulanoff re dataroom (.1); correspond with A. Rotman and K&E team re key employee data exhibits (.1); correspond with Lazard team re dataroom access (.1).
02/05/19	Amanda Mitchell	11.70	Telephone conference with K&E team re witness and exhibit list (1.8); draft and update exhibit list for hearing (2.8); compile and finalize new exhibits for hearing (2.3); review and compile documents re Sanson deposition (3.3); telephone conference with K&E team re documents for Sanson deposition (.8); attend office conference with K&E team re upcoming deposition and hearing (.7).
02/06/19	Michael Francus	3.30	Review and analyze various case materials (1.0); draft case report (2.3).
02/06/19	R. Chris Heck	9.20	Draft portions of section reply brief (4.8); review, analyze case law re same (.8); review, analyze briefs and filings re same (.6); review and revise reply brief (2.7); correspond with various parties re same (.3).
02/06/19	Alec Klimowicz	7.40	Review, edit reply brief re underlying facts (3.4); research re case law cited (4.0).
02/06/19	Allison McDonald	1.80	Review and comment on B. Sanson deposition outline (.7); correspond with M. Slade re same (.2); revise exhibit list (.2); correspond with legal assistant team re same (.3); correspond with M. Slade re supplemental exhibits (.2); correspond with Y. French re trial and witness preparation (.2).

Legal Services for the Period Ending February 28, 2019
 Westmoreland Coal Company
 [Group] UMWA 1113 litigation

Invoice Number: 1050011617
 Matter Number: 42917-70

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
02/06/19	Amanda Mitchell	5.50	Telephone conference with K&E team re witness and exhibit list (1.3); draft and update exhibit list (1.1); compile and finalize new exhibits for hearing (.8); telephone conference with K&E team re documents for Sanson deposition (.7); review and compile additional documents for Sanson deposition (.8); coordinate with reprographics re documents for Sanson deposition (.3); telephone conference with K&E team re materials for hearing (.5).
02/06/19	Michael B. Slade	6.00	Prepare for deposition (3.8); correspond with various parties re Merida (1.0); telephone conference with K&E team re UMWA update (.4); telephone conference with A&M re costing issues (.5); telephone conference with K&E team re bonds (.3).
02/07/19	Michael Francus	3.30	Draft case report, focusing on bankruptcy law and history.
02/07/19	R. Chris Heck	8.50	Review and analyze section case law (1.1); review and revise reply brief (5.8); draft additional portions of same (1.6).
02/07/19	Alec Klimowicz	4.00	Review, edit reply brief re underlying facts (2.0); research re case law cited (2.0).
02/07/19	Allison McDonald	2.20	Correspond with M. Slade re Coal Act exhibits (.1); correspond with A. Mitchell re same (.1); review and comment on Debtors' 1113/1114 reply (2.0).
02/07/19	Amanda Mitchell	4.20	Draft and update exhibit list (1.8); compile exhibits (1.2); coordinate with vendor to stamp exhibits (.5); telephone conference with K&E team re exhibit list (.7).
02/07/19	Michael B. Slade	8.70	Prepare for and take deposition (6.9); review and edit reply brief (1.8).
02/08/19	Yates French	8.20	Revise witness outlines (2.4); review, analyze motion (1.2); research re same (4.0); prepare materials for evidentiary hearing re same (.6).
02/08/19	R. Chris Heck	7.70	Review section reply (1.1); research re same (.7); review, analyze case law re same (1.4); review, analyze depositions and other fact documents re same (4.5).
02/08/19	Alec Klimowicz	1.00	Review, analyze, compile and distribute deposition transcripts and exhibits.

Legal Services for the Period Ending February 28, 2019
 Westmoreland Coal Company
 [Group] UMWA 1113 litigation

Invoice Number: 1050011617
 Matter Number: 42917-70

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
02/08/19	Chris Koenig	0.60	Telephone conference with K&E team re hearing preparation (.5); correspond with K&E team re follow-up re same (.1).
02/08/19	Allison McDonald	0.60	Telephone conference with K&E team re hearing preparation (.5); correspond with K&E team re same (.1).
02/08/19	Casey James McGushin	0.90	Participate in preparation meeting for hearing (.5); discuss planning with Z. Georgeson (.4).
02/08/19	Amanda Mitchell	6.70	Compile exhibits for upcoming hearing (1.3); coordinate with vendor to stamp exhibits for upcoming hearing (.3); draft and update exhibit list (.8); attend meeting with paralegal and attorney teams re upcoming hearing (.5); compile deposition transcripts into main case file (.3); review and analyze quality control of stamped versions of exhibits (2.7); create deposition TextMap database for attorney review (.8).
02/09/19	Casey James McGushin	1.20	Review and revise reply.
02/10/19	Allison McDonald	0.70	Draft citations re Sanson notes (.3); telephone conference with M. Slade re employee comp exhibit (.1); follow up correspondence with same re same (.1); review and finalize exhibits (.2).
02/10/19	Amanda Mitchell	2.50	Update citations in draft reply (1.3); prepare exhibits to draft reply (1.2).
02/11/19	Yates French	5.20	Review and revise witness outlines (1.0); prepare for trial (4.2).
02/11/19	R. Chris Heck	14.50	Review and revise section reply, including to incorporate edits from various other attorneys (2.7); correspond with various parties re same (.8); review, analyze reply (1.5); review, analyze exhibits re same (.4); finalize reply for filing (5.5); draft motion to seal certain exhibits for reply (2.1); review and revise same, including to incorporate comments from various attorneys (.7); correspond with various parties re sealing exhibits (.8).
02/11/19	Chris Koenig	2.10	Review and revise materials for trial (.9); review and revise reply in support of motion (.4); review and revise objection to emergency motion (.2); review and revise sealing motion (.2); correspond with K&E team re same (.4).

Legal Services for the Period Ending February 28, 2019
 Westmoreland Coal Company
 [Group] UMWA 1113 litigation

Invoice Number: 1050011617
 Matter Number: 42917-70

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
02/11/19	Amanda Mitchell	13.50	Review and compile exhibits cited in reply (.7); conference with K&E team re finalizing reply (1.8); finalize reply (1.3); conference with K&E team re witness and exhibit list (.7); draft and update exhibit list hearing (1.6); compile and finalize new exhibits (1.2); finalize exhibit list and stamped exhibits for filing with court (.8); upload and provide debtors' trial exhibits to all parties (.5); review and edit Goodheart witness outline in preparation for hearing (1.1); review and compile documents re Goodheart witness preparation (.8); conference with K&E team re materials (1.7); compile other parties' trial exhibits into main case file for K&E team review (1.3).
02/11/19	Michael B. Slade	8.10	Draft and edit reply brief (3.1); draft and edit opposition to motion (.6); review, analyze stipulation and witness/exhibit list (1.2); review, analyze witness outlines (1.9); review, analyze compensation information (.1); telephone conference with K&E team re same (.1); draft opening statement (1.1).
02/11/19	Antonio Soto Jr.	1.70	Draft and set up distribution folder for K&E team.
02/11/19	Logan Taylor Wiggins	3.00	Telephone conference with K&E team and A. Mitchell (1.0); coordinate hearing logistics (.5); draft and update exhibit list (1.5).
02/12/19	Yates French	11.00	Office conference with witnesses to prepare for trial (5.0); prepare for trial (6.0).
02/12/19	R. Chris Heck	8.70	Analyze arguments for draft findings and conclusions (1.7); review, analyze same (2.1); draft notes re same (2.2); review, analyze prior briefs and filings re same (1.3); review, analyze exhibit lists (.6); review, analyze secured lenders response and related documents (.8).
02/12/19	Hannah Kupsky	7.40	Prepare for hearing (3.5); prepare copies of documents for hearing (3.5); revise hearing agenda (.4).

Legal Services for the Period Ending February 28, 2019
 Westmoreland Coal Company
 [Group] UMWA 1113 litigation

Invoice Number: 1050011617
 Matter Number: 42917-70

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
02/12/19	Allison McDonald	9.40	Telephone conference with M. Slade, G. Pesce and Y. French re compensation testimony (.5); telephone conference with Kramer Levin and K&E team re trial (.2); draft exhibit list re emergency motion (.2); revise same (.1); office conference with M. Slade demonstrative and exhibit list (.2); attend witness preparation for J. Stein (.7); telephone conference with J. Preis re demonstrative (.1); draft outline re pension questions for L. Martinez (.2); preparation session with L. Martinez (2.7); prepare for trial, include revising outlines, reviewing exhibits and strategizing (3.9); review and comment on M. Puntus outline (.6).
02/12/19	Amanda Mitchell	8.50	Conference with K&E team, L. Wiggins re hearing (1.8); prepare final materials in preparation for hearing (3.9); compile and finalize new exhibits for hearing (.3); coordinate with local counsel to file motions to appear pro hac vice for Y. French, C. McGushin and A. McDonald (.5); review and compile documents re Martinez witness preparation (.8); review and compile documents re Puntus witness preparation (1.2).
02/12/19	Gregory F. Pesce	4.20	Review and revise documents for hearing.
02/12/19	Michael B. Slade	4.70	Telephone conference with team and with creditors (.4); Prepare for office conference with witnesses (2.2); draft and review opening statement (1.3); revise witness outlines (.8).
02/12/19	Michael B. Slade	4.70	Telephone conferences with K&E team and with creditors re pending labor matters (.4); preparation meetings with witnesses (2.2); draft and edit opening statement (1.3); edit witness outlines (.8).
02/12/19	Will Thomas	2.80	Prepare exhibits for use in trial presentation software.

Legal Services for the Period Ending February 28, 2019
 Westmoreland Coal Company
 [Group] UMWA 1113 litigation

Invoice Number: 1050011617
 Matter Number: 42917-70

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
02/12/19	Logan Taylor Wiggins	11.00	Conference with attorneys and A. Mitchell re hearing (2.0); prepare final materials in preparation for hearing (4.5); review and compile documents re Stein witness preparation (1.0); review and compile documents re Goodheart witness preparation (1.5); coordinate hearing logistics (1.0); review and compile final hearing exhibits (1.0).
02/13/19	Neda Davanipour	0.80	Office conference with N. Adzima re pension plans (.2); correspond with N. Adzima and C. Koenig re same (.2); review and analyze motion re same (.4).
02/13/19	Yates French	6.00	Prepare for trial.
02/13/19	R. Chris Heck	9.40	Review and analyze previously filed declarations (1.3); draft portions of outline re findings and conclusions (6.8); review and revise same (1.0); correspond with K&E team re status and projects (.3).
02/13/19	Stephen E. Hessler, P.C.	0.80	Telephone conference and correspond with K&E team and Company re hearing logistics.
02/13/19	Chris Koenig	0.80	Prepare for trial.
02/13/19	Hannah Kupsky	6.00	Assist litigation team with hearing preparation.
02/13/19	Allison McDonald	4.50	Revise L. Martinez outline (.6); preparation session with L. Martinez (1.1); prepare for trial, include revising outlines, reviewing exhibits and strategizing (2.8).
02/13/19	Casey James McGushin	6.60	Prepare D. Williams for direct examination (1.5); prepare materials and outline for D. Williams direct examination (2.7); draft and revise direct examination for Z. Georgeson (1.6); research issues re admissibility of lay opinion testimony (.8).
02/13/19	Amanda Mitchell	7.50	Conference with K&E attorneys, L. Wiggins re hearing (2.7); prepare final materials in preparation for hearing (3.8); review and compile documents re Georgeson witness preparation (.7); update trial exhibit binders with redacted documents (.3).
02/13/19	Gregory F. Pesce	3.20	Review and revise documents for hearing.
02/13/19	Michael B. Slade	2.00	Prepare for trial.
02/13/19	Michael B. Slade	6.80	Prepare for and participate in trial.

Legal Services for the Period Ending February 28, 2019
 Westmoreland Coal Company
 [Group] UMWA 1113 litigation

Invoice Number: 1050011617
 Matter Number: 42917-70

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
02/13/19	Antonio Soto Jr.	1.30	Coordinate distribution of production documents from Epiq.
02/13/19	Will Thomas	5.00	Prepare exhibits and PowerPoint presentations for use in trial presentation system.
02/13/19	Logan Taylor Wiggins	7.00	Conference with K&E attorneys and A. Mitchell re hearing (2.0); prepare final materials (3.0); review and compile documents re Georegson witness preparation (1.0); coordinate hearing logistics (1.0).
02/14/19	Yates French	5.00	Prepare for trial.
02/14/19	R. Chris Heck	2.60	Draft portions of closing argument (2.0); review, analyze case law re same (.6).
02/14/19	Stephen E. Hessler, P.C.	1.50	Telephone conference and correspond with K&E team re issues.
02/14/19	Allison McDonald	4.50	Revise L. Martinez outline (.6); preparation session with L. Martinez (1.1); prepare for trial, include revising outlines, reviewing exhibits and strategizing (2.8).
02/14/19	Allison McDonald	1.90	Prepare summaries of key cases for M. Slade (1.7); correspond with M. Slade re summaries (.2).
02/14/19	Casey James McGushin	7.90	Telephone conference with K&E team re strategy (.3); prepare for direct examination of D. Williams (3.6); prepare for direct examination of Z. Georgeson (3.1); research issues readverse witnesses (.3); summarize cases for closing (.6).
02/14/19	Amanda Mitchell	8.30	Conference with K&E attorneys, L. Wiggins re hearing (1.8); prepare final materials in preparation for hearing (3.3); draft and update exhibit list (.5); compile and finalize new exhibits for hearing (.8); prepare list of admitted trial exhibits (.6); review and compile unadmitted trial exhibits for attorney review (1.3).
02/14/19	Gregory F. Pesce	2.40	Review and revise documents for hearing.
02/14/19	Caitlin Bernice Pyrcce	1.00	Research re pension plan issue (.5); correspond with various parties re same (.5).
02/14/19	Michael B. Slade	2.00	Prepare for trial.
02/14/19	Michael B. Slade	0.90	Prepare for trial.

Legal Services for the Period Ending February 28, 2019
 Westmoreland Coal Company
 [Group] UMWA 1113 litigation

Invoice Number: 1050011617
 Matter Number: 42917-70

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
02/14/19	Will Thomas	3.10	Prepare exhibits and PowerPoint presentations for use in trial presentation system.
02/14/19	Olivia Weyers	0.50	Facilitate file exchange with the company.
02/14/19	Logan Taylor Wiggins	7.80	Conference with attorneys and A. Mitchell re hearing (2.0); prepare materials in preparation for hearing (3.0); review and compile documents re Sanson examination (2.0); coordinate 1113/1114 hearing logistics (.8).
02/15/19	Yates French	2.50	Prepare for trial.
02/15/19	Allison McDonald	3.00	Prepare for hearing.
02/15/19	Casey James McGushin	2.30	Prepare for direct examination of Z. Georgeson.
02/15/19	Amanda Mitchell	2.50	Conference with K&E attorneys, L. Wiggins re 1113/1114 hearing (.8); prepare final materials in preparation for 1113/1114 hearing (1.7).
02/15/19	Michael B. Slade	1.00	Prepare for trial.
02/15/19	Antonio Soto Jr.	3.30	Coordinate transfer of documents from Epiq (3.0); correspond with vendor re data uploads (.3).
02/15/19	Logan Taylor Wiggins	2.00	Conference with K&E team re hearing (.8); prepare final materials in preparation for hearing (1.2).
02/16/19	Michael B. Slade	0.40	Draft and revise orders and correspond re same.
02/16/19	Michael B. Slade	0.40	Draft and edit orders and correspond re same.
02/17/19	Susan D. Golden	0.40	Correspond with G. Pesce re union settlement issues.
02/17/19	John S. Irving	0.80	Review and analyze litigation and union issues.
02/17/19	Michael B. Slade	0.60	Correspondence re 1113 matters.
02/17/19	Michael B. Slade	0.60	Correspond with K&E team re 1113 matters.
02/17/19	Antonio Soto Jr.	0.50	Compile documents from Epiq system.
02/17/19	Tim Stephenson	2.10	Correspond with K&E team re union request (.3); research re LRMA Section 302 violations and correspond with K&E teams re same (1.0); correspond with M. Slade, C. Greco and J. Irving re relevant risks and possible strategies (.8).

Legal Services for the Period Ending February 28, 2019
 Westmoreland Coal Company
 [Group] UMWA 1113 litigation

Invoice Number: 1050011617
 Matter Number: 42917-70

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
02/18/19	Antonio Soto Jr.	2.00	Review and revise of vendor document production (1.0); correspond with K&E team re production numbers (.2); coordinate distribution of production documents (.8).
02/18/19	Allyson Smith Weinhouse	1.00	Revise Coal Act 9019 motion (.5); correspond with M. Slade re same (.5).
02/19/19	Chris Koenig	0.50	Telephone conference with Company, K&E team, Jones Day, Schulte Roth, Lazard, A&M re employee benefits issues.
02/20/19	Antonio Soto Jr.	1.30	Coordinate document review and production.
02/21/19	Gabriela Zamfir Hensley	0.30	Revise settlement motion re collective bargaining agreement.
02/21/19	Antonio Soto Jr.	0.80	Telephone conference with K. Olkowski re finding produced versions of select records in Epiq database (.2); coordinate management of document production documents (.6).
02/22/19	Amanda Mitchell	0.20	Conference with K&E team re 1113/1114 witness and exhibit list in preparation for confirmation exhibit list.
02/24/19	Michael B. Slade	0.40	Correspond with K&E team re confirmation hearing (.2); review, analyze materials re same (.2).
02/25/19	Gregory F. Pesce	1.10	Conferences with stakeholders re implementation of 1113/1114 issues.
02/28/19	Michael B. Slade	0.80	Telephone conference with Company, G. Ossi, G. Pesce re UMWA.
Total		427.10	

KIRKLAND & ELLIS LLP

AND AFFILIATED PARTNERSHIPS

601 Lexington Avenue
New York, NY 10022

FEIN 36-1326630

April 8, 2019

Westmoreland Coal Company
9540 South Maroon Circle, Suite 300
Englewood, CO 80112

Attn: Jeffrey S. Stein

Invoice Number: 1050011615

Client Matter: 42917-72

In the Matter of [Westmoreland Group] Tender Offer

For legal services rendered through February 28, 2019
(see attached Description of Legal Services for detail)

\$ 153,712.00

Total legal services rendered

\$ 153,712.00

Legal Services for the Period Ending February 28, 2019
 Westmoreland Coal Company
 [Westmoreland Group] Tender Offer

Invoice Number: 1050011615
 Matter Number: 42917-72

Summary of Hours Billed

<u>Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Anthony Abate	0.50	325.00	162.50
Maya Ben Meir	11.40	595.00	6,783.00
Michael Fisherman	59.70	1,135.00	67,759.50
Mark Kam	3.20	920.00	2,944.00
Chris Koenig	13.80	995.00	13,731.00
Michael Krasnovsky, P.C.	0.30	1,255.00	376.50
Caleb Lowery	40.30	805.00	32,441.50
Gerardo Mijares-Shafai	3.50	920.00	3,220.00
Matt Pacey, P.C.	7.00	1,465.00	10,255.00
Benjamin Rowe	15.20	705.00	10,716.00
Anthony Vincenzo Sexton	0.80	1,185.00	948.00
Angel Torres	0.50	920.00	460.00
Nicholas Warther	4.50	870.00	3,915.00
TOTALS	160.70		\$ 153,712.00

Legal Services for the Period Ending February 28, 2019
 Westmoreland Coal Company
 [Westmoreland Group] Tender Offer

Invoice Number: 1050011615
 Matter Number: 42917-72

Description of Legal Services

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
02/01/19	Michael Fisherman	2.00	Review, analyze tender offer documents.
02/01/19	Caleb Lowery	1.00	Review and revise offer to purchase (.7); correspond with Broadridge re timing and coordination matters (.3).
02/01/19	Benjamin Rowe	1.00	Review and revise tender offer document materials.
02/02/19	Michael Fisherman	0.50	Review and revise tender offer documentation.
02/03/19	Nicholas Warther	1.00	Review and revise tax portions of MLP tender offer documents and correspond with A. Sexton re the same.
02/04/19	Maya Ben Meir	1.10	Review and revise tender offer motion.
02/04/19	Michael Fisherman	2.90	Review, analyze tender offer documents.
02/05/19	Maya Ben Meir	0.50	Review and revise tender offer motion.
02/05/19	Michael Fisherman	1.90	Review, analyze tender offer documents.
02/05/19	Michael Krasnovsky, P.C.	0.10	Review and analyze executive compensation issues.
02/05/19	Caleb Lowery	2.40	Telephone conference with K&E team and JD team re tender offer (.5); review and revise tender offer documentation (1.9).
02/05/19	Benjamin Rowe	0.50	Attend tender offer document telephone conference with K&E team and Jones Day team.
02/05/19	Anthony Vincenzo Sexton	0.60	Review and analyze tender offer and related documents (.3); telephone conference re same (.3).
02/05/19	Nicholas Warther	1.60	Correspond with A. Sexton re MLP tender offer documentation tax language (1.0); telephone conference with Jones Day and Kirkland re the same (.6).
02/06/19	Michael Fisherman	2.90	Review, analyze tender offer documentation.
02/06/19	Caleb Lowery	2.70	Review, analyze Jones Day comments to tender offer documentation (.4); review and revise same (1.8); telephone conference with M. Fisherman and J. Rowe re same (.5).
02/06/19	Anthony Vincenzo Sexton	0.20	Review and revise tender offer motion.

Legal Services for the Period Ending February 28, 2019
 Westmoreland Coal Company
 [Westmoreland Group] Tender Offer

Invoice Number: 1050011615
 Matter Number: 42917-72

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
02/06/19	Nicholas Warther	1.90	Review and revise MLP tender offer motion and term sheets and correspond with A. Sexton and K&E team re the same.
02/07/19	Maya Ben Meir	2.40	Review and revise tender offer motion (2.2); correspond with C. Koenig, G. Mijares-Shafai and G. Pesce re same (.2).
02/07/19	Michael Fisherman	0.40	Review, analyze tender offer documentation.
02/07/19	Caleb Lowery	0.50	Review and revise tender offer documentation (.3); correspond with J. Grafton re same (.2).
02/08/19	Anthony Abate	0.50	Draft template exit financing motion.
02/08/19	Maya Ben Meir	0.70	Review and revise tender offer motion re Jones Day comments.
02/08/19	Michael Fisherman	2.20	Review, analyze tender offer documentation.
02/08/19	Michael Krasnovsky, P.C.	0.10	Review and analyze executive compensation issues.
02/08/19	Caleb Lowery	2.30	Finalize tender offer documentation.
02/08/19	Benjamin Rowe	2.00	Review, analyze tender offer documents (1.2); review, analyze previous public filings to confirm consistency with tender offer documents (.8).
02/10/19	Maya Ben Meir	2.00	Review and revise tender offer motion (1.5); correspond with G. Mijares-Shafai, C. Koenig and G. Pesce re same (.5).
02/11/19	Michael Fisherman	0.50	Review, analyze tender offer documentation.
02/11/19	Michael Krasnovsky, P.C.	0.10	Review and analyze executive compensation issues.
02/11/19	Caleb Lowery	0.50	Review and revise resolutions authorizing tender offer (.3); correspond with J. Grafton re same (.2).
02/12/19	Maya Ben Meir	4.70	Review and revise tender offer motion (3.0); review and revise 9019 motion (.1); correspond with G. Mijares-Shafai, C. Koenig and G. Pesce re filing of same (1.6).
02/12/19	Michael Fisherman	3.00	Review, analyze tender offer documentation.
02/12/19	Chris Koenig	13.30	Review and revise 9019 (1.4); review and revise tender offer motion (1.4); correspond with settlement parties re same (.8); review and revise settlement term sheet (3.0); review and revise release exhibit (2.6); correspond with settlement parties re same (4.1).

Legal Services for the Period Ending February 28, 2019
 Westmoreland Coal Company
 [Westmoreland Group] Tender Offer

Invoice Number: 1050011615
 Matter Number: 42917-72

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
02/12/19	Caleb Lowery	0.90	Compile executed closing documents for tender offer (.5); finalize tender offer documentation (.4).
02/12/19	Benjamin Rowe	5.00	Review and revise tender offer documents (2.8); correspond with printer vendor (.4); review and revise printer proofs of tender offer documentation (1.8).
02/13/19	Michael Fisherman	3.70	Review, analyze tender offer (3.2); coordinate tender offer launch (.5).
02/13/19	Chris Koenig	0.50	Prepare materials for tender offer hearing.
02/13/19	Caleb Lowery	2.00	Prepare and coordinate filing of Schedule 13D/A.
02/13/19	Caleb Lowery	0.50	Coordinate tender offer launch.
02/13/19	Benjamin Rowe	4.00	Review and revise tender offer proofs (2.2); review and revise letter of transmittal (1.1); review and revise summary advertisement (.7).
02/14/19	Michael Fisherman	0.30	Review, analyze tender offer documentation.
02/14/19	Caleb Lowery	0.50	Coordinate distribution of tender offer materials (.3); review and revise same (.2).
02/15/19	Michael Fisherman	1.20	Review, analyze deregistration inquiries work in process.
02/18/19	Michael Fisherman	0.90	Review, analyze deregistration inquiries.
02/19/19	Michael Fisherman	1.00	Review and revise presentation re deregistration.
02/20/19	Michael Fisherman	3.70	Telephone conference with Company re deregistration considerations (.5); review, analyze same (3.2).
02/20/19	Mark Kam	1.30	Review and revise post effective amendments to S-3 and S-8 registration statements.
02/21/19	Michael Fisherman	1.40	Participate in audit committee meeting with Company (.5); review, analyze matters re potential deregistration (.9).
02/22/19	Michael Fisherman	1.40	Review, analyze SEC comment letter re tender offer.
02/22/19	Caleb Lowery	2.10	Review, analyze SEC comment letter (1.0); research related matters (1.1).
02/22/19	Matt Pacey, P.C.	1.00	Review, analyze SEC comments.
02/22/19	Benjamin Rowe	2.70	Draft SEC comment response shell.
02/24/19	Michael Fisherman	1.50	Review, analyze matters re SEC comment letter.

Legal Services for the Period Ending February 28, 2019
 Westmoreland Coal Company
 [Westmoreland Group] Tender Offer

Invoice Number: 1050011615
 Matter Number: 42917-72

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
02/24/19	Matt Pacey, P.C.	1.50	Review, analyze SEC comments and related disclosure.
02/25/19	Michael Fisherman	7.20	Review and revise SEC comment response letter (4.0); draft disclosure in response to SEC comment letter (3.2).
02/25/19	Caleb Lowery	3.80	Draft and revise SEC response lette.
02/25/19	Caleb Lowery	2.70	Review and revise amended tender offer documentation.
02/25/19	Gerardo Mijares-Shafai	2.40	Telephone conference with K&E capital markets team re SEC comment letter (.3); follow-up conference with C. Koenig re same (.4) draft same (1.1); revise same per C. Koenig comments (.5); correspond with C. Lowery re same (.1).
02/25/19	Angel Torres	0.50	Correspond with K&E team re diligence requests in connection with term sheets.
02/26/19	Michael Fisherman	9.30	Review and revise tender offer documentation.
02/26/19	Caleb Lowery	6.20	Review and revise SEC response letter (3.1); review and revise Form 10-K (3.1).
02/26/19	Caleb Lowery	3.30	Prepare, draft amendments to tender offer documentation.
02/26/19	Gerardo Mijares-Shafai	1.10	Correspond with M. Ben-Meir re SEC comment letter revisions (.1); review, revise same (.8); correspond with K&E team re same (.2).
02/27/19	Michael Fisherman	7.70	Review and revise tender offer documentation.
02/27/19	Mark Kam	1.80	Review and respond to working group correspondence re 10-K filings (1.1); correspond re going dark and filing implications with M. Fisherman (.4); review and revise registration statement terminations (.3).
02/27/19	Caleb Lowery	3.10	Review and revise Form 10-K.
02/27/19	Caleb Lowery	4.10	Finalize amendments to tender offer documentation (2.0); prepare for filing of same (2.1).
02/27/19	Matt Pacey, P.C.	2.00	Review, coordinate SEC response letter with K&E team.
02/28/19	Michael Fisherman	3.30	Review and revise tender offer documentation.

Legal Services for the Period Ending February 28, 2019
Westmoreland Coal Company
[Westmoreland Group] Tender Offer

Invoice Number: 1050011615
Matter Number: 42917-72

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
02/28/19	Michael Fisherman	0.80	Telephonically attend confirmation hearing.
02/28/19	Mark Kam	0.10	Review, coordinate registration statement terminations.
02/28/19	Caleb Lowery	1.70	Finalize amendments to tender offer documentation (1.2); coordinate filing re same (.5).
02/28/19	Matt Pacey, P.C.	2.50	Review, analyze response to SEC comments.
Total		160.70	

KIRKLAND & ELLIS LLP

AND AFFILIATED PARTNERSHIPS

601 Lexington Avenue
New York, NY 10022

FEIN 36-1326630

April 29, 2019

Westmoreland Coal Company
9540 South Maroon Circle, Suite 300
Englewood, CO 80112

Attn: Gerry Tywoniuk

Invoice Number: 1050012602

Client Matter: 42917-35

In the Matter of [WMLP] Corporate and Securities Matters

For legal services rendered through March 31, 2019
(see attached Description of Legal Services for detail)

\$ 10,552.50

Total legal services rendered

\$ 10,552.50

Legal Services for the Period Ending March 31, 2019
Westmoreland Coal Company
[WMLP] Corporate and Securities Matters

Invoice Number: 1050012602
Matter Number: 42917-35

Summary of Hours Billed

<u>Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Gerardo Mijares-Shafai	4.30	920.00	3,956.00
Randy Santa Ana	1.60	920.00	1,472.00
Michael Saretsky	4.10	995.00	4,079.50
Steve Schwarzbach	1.00	1,045.00	1,045.00
TOTALS	11.00		\$ 10,552.50

Legal Services for the Period Ending March 31, 2019
 Westmoreland Coal Company
 [WMLP] Corporate and Securities Matters

Invoice Number: 1050012602
 Matter Number: 42917-35

Description of Legal Services

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
03/01/19	Michael Saretsky	3.80	Review draft 10-K and prepare comments for environmental matters.
03/04/19	Michael Saretsky	0.20	Correspond with C. Lowery re draft WMLP 10-K.
03/05/19	Gerardo Mijares-Shafai	4.30	Revise WMLP 10-K (3.1); review, analyze previous public filings re waivers under WMLP term loan (.9); review, revise 10-K re same (.2); correspond with C. Koenig re same (.1).
03/07/19	Michael Saretsky	0.10	Telephone conference with C. Lowery re WMLP 10-K.
03/14/19	Randy Santa Ana	1.60	Draft WMLP GP board written consent re appointment of CEO and removal of officers.
03/20/19	Steve Schwarzbach	1.00	Telephone conference with counsel re NRG .
Total		11.00	

KIRKLAND & ELLIS LLP

AND AFFILIATED PARTNERSHIPS

601 Lexington Avenue
New York, NY 10022

FEIN 36-1326630

April 29, 2019

Westmoreland Coal Company
9540 South Maroon Circle, Suite 300
Englewood, CO 80112

Attn: Gerry Tywoniuk

Invoice Number: 1050012601

Client Matter: 42917-36

In the Matter of [WMLP] Creditor and Stakeholder Issues

For legal services rendered through March 31, 2019
(see attached Description of Legal Services for detail)

\$ 40,639.00

Total legal services rendered

\$ 40,639.00

Legal Services for the Period Ending March 31, 2019
Westmoreland Coal Company
[WMLP] Creditor and Stakeholder Issues

Invoice Number: 1050012601
Matter Number: 42917-36

Summary of Hours Billed

<u>Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Stephen E. Hessler, P.C.	0.60	1,565.00	939.00
Gregory F. Pesce	31.40	1,135.00	35,639.00
Michael B. Slade	3.10	1,310.00	4,061.00
TOTALS	35.10		\$ 40,639.00

Legal Services for the Period Ending March 31, 2019
 Westmoreland Coal Company
 [WMLP] Creditor and Stakeholder Issues

Invoice Number: 1050012601
 Matter Number: 42917-36

Description of Legal Services

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
03/02/19	Gregory F. Pesce	1.10	Telephone conference with Company and advisers re next steps.
03/04/19	Gregory F. Pesce	1.40	Telephone conference and correspond with Jones Day and Schulte re closing matters.
03/05/19	Gregory F. Pesce	2.10	Telephone conference and correspond with Jones Day and Schulte re closing matters.
03/06/19	Gregory F. Pesce	2.40	Telephone conference and correspond with Jones Day and Schulte re closing matters.
03/07/19	Gregory F. Pesce	1.40	Telephone conference and correspond with Jones Day and Schulte re closing matters.
03/08/19	Gregory F. Pesce	2.10	Telephone conference and correspond with Jones Day and Schulte re closing matters.
03/11/19	Gregory F. Pesce	2.40	Telephone conference and correspond with Jones Day and SRZ re plan and labor issues.
03/12/19	Gregory F. Pesce	2.90	Telephone conference and correspond with Jones Day and SRZ re plan and labor issues.
03/13/19	Gregory F. Pesce	2.10	Telephone conference and correspond with Jones Day and SRZ re plan and labor issues.
03/18/19	Gregory F. Pesce	1.40	Telephone conference with G. Tywoniuk re next steps (.4); conferences with H. Lennox re post-closing issues (.4); correspond with H. Lennox re same (.6).
03/19/19	Gregory F. Pesce	1.20	Telephone conference and correspond with Jones Day and SRZ re plan and wind down issues.
03/20/19	Gregory F. Pesce	1.20	Telephone conference and correspond with Jones Day and SRZ re plan and wind down issues.
03/21/19	Gregory F. Pesce	1.20	Telephone conference and correspond with Jones Day and SRZ re plan and wind down issues.
03/21/19	Michael B. Slade	3.10	Telephone conference re UMWA negotiations and revise letter re same (.6); correspond with UMWA re same (1.7); participate on telephone conferences re MLP closing issues and review correspondence re same (.8).
03/22/19	Gregory F. Pesce	1.20	Telephone conference and correspond with Jones Day and SRZ re plan and wind down issues.

Legal Services for the Period Ending March 31, 2019
 Westmoreland Coal Company
 [WMLP] Creditor and Stakeholder Issues

Invoice Number: 1050012601
 Matter Number: 42917-36

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
03/26/19	Stephen E. Hessler, P.C.	0.60	Telephone conference and correspond with K&E team re hearing (.3); telephone conference and correspond with K&E team and Company re work in process (.3).
03/27/19	Gregory F. Pesce	2.40	Telephone conference with Jones Day, Kramer, and Schulte re next steps and settlement matters.
03/28/19	Gregory F. Pesce	1.10	Telephone conference with H. Lennox re privilege and settlement matters (.4); conference with R. Campagna, H. Lennox, and E. Rasp contingency planning (.4); correspond with R. Campagna, H. Lennox, and E. Rasp re same (.3).
03/29/19	Gregory F. Pesce	1.10	Telephone conference with Jones Day and Schulte re confidential settlement matters.
03/30/19	Gregory F. Pesce	1.10	Telephone conference with Jones Day and Schulte re next steps.
03/31/19	Gregory F. Pesce	1.60	Telephone conference with Jones Day and Schulte re next steps.
Total		35.10	

KIRKLAND & ELLIS LLP

AND AFFILIATED PARTNERSHIPS

601 Lexington Avenue
New York, NY 10022

FEIN 36-1326630

April 29, 2019

Westmoreland Coal Company
9540 South Maroon Circle, Suite 300
Englewood, CO 80112

Attn: Gerry Tywoniuk

Invoice Number: 1050012600

Client Matter: 42917-38

In the Matter of [WMLP] Disclosure Statement, Plan, Confirmation

For legal services rendered through March 31, 2019
(see attached Description of Legal Services for detail)

\$ 20,255.00

Total legal services rendered

\$ 20,255.00

Legal Services for the Period Ending March 31, 2019
Westmoreland Coal Company
[WMLP] Disclosure Statement, Plan, Confirmation

Invoice Number: 1050012600
Matter Number: 42917-38

Summary of Hours Billed

<u>Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Chris Koenig	18.60	995.00	18,507.00
Gerardo Mijares-Shafai	1.90	920.00	1,748.00
TOTALS	20.50		\$ 20,255.00

Legal Services for the Period Ending March 31, 2019
 Westmoreland Coal Company
 [WMLP] Disclosure Statement, Plan, Confirmation

Invoice Number: 1050012600
 Matter Number: 42917-38

Description of Legal Services

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
03/04/19	Chris Koenig	3.00	Telephone conference with G. Pesce, Jones Day, Jackson Walker re WMLP plan timeline (.7); review and revise WMLP plan (2.3).
03/05/19	Chris Koenig	2.20	Review and revise WMLP plan (1.7); correspond with G. Pesce and Kramer Levin team re same (.5).
03/06/19	Chris Koenig	2.10	Review and revise WMLP plan (.8); review and revise WMLP disclosure statement (1.3).
03/07/19	Chris Koenig	1.20	Review and revise draft WMLP disclosure statement.
03/07/19	Gerardo Mijares-Shafai	0.70	Telephone conference with Jones Day and Jackson Walker re solicitation for WMLP plan.
03/11/19	Chris Koenig	1.60	Review and revise WMLP Plan (.6); review and revise WMLP Disclosure Statement (.6); correspond with G. Pesce and Jones Day re same (.4).
03/12/19	Chris Koenig	1.20	Review and revise WMLP Plan (.7); review and revise WMLP disclosure statement (.5).
03/13/19	Chris Koenig	3.20	Telephone conference with Kramer Levin, MoFo, Schulte, Jones Day re chapter 11 plan (1.9); review and revise WMLP plan (.9); review and revise WMLP disclosure statement (.4).
03/13/19	Gerardo Mijares-Shafai	1.20	Telephone conference with K&E team, Jones Day team, SRZ team, and Kramer team re WMLP plan.
03/14/19	Chris Koenig	1.50	Review and revise WMLP plan (1.1); review and revise WMLP disclosure statement (.4).
03/15/19	Chris Koenig	2.60	Telephone conference with Jones Day, Schulte Roth, and MoFo re plan and disclosure statement (1.8); review and revise plan (.5); correspond with Jones Day and MoFo re same (.3).
Total		20.50	

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FEIN 36-1326630

April 29, 2019

Westmoreland Coal Company
9540 South Maroon Circle, Suite 300
Englewood, CO 80112

Attn: Gerry Tywoniuk

Invoice Number: 1050012599

Client Matter: 42917-43

In the Matter of [WMLP] Non-Working Travel Time

For legal services rendered through March 31, 2019
(see attached Description of Legal Services for detail)

\$ 4,968.00

Total legal services rendered

\$ 4,968.00

Legal Services for the Period Ending March 31, 2019
Westmoreland Coal Company
[WMLP] Non-Working Travel Time

Invoice Number: 1050012599
Matter Number: 42917-43

Summary of Hours Billed

<u>Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Gerardo Mijares-Shafai	5.40	920.00	4,968.00
TOTALS	5.40		\$ 4,968.00

Legal Services for the Period Ending March 31, 2019
Westmoreland Coal Company
[WMLP] Non-Working Travel Time

Invoice Number: 1050012599
Matter Number: 42917-43

Description of Legal Services

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
03/24/19	Gerardo Mijares-Shafai	3.10	Travel from Buffalo, NY to Houston, TX for hearing to enforce Kemmerer sale order (billed at half time).
03/26/19	Gerardo Mijares-Shafai	2.30	Travel from Houston, TX to Chicago, IL re adversary proceeding hearing (billed at half time).
Total		5.40	

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April 29, 2019

Westmoreland Coal Company
9540 South Maroon Circle, Suite 300
Englewood, CO 80112

Attn: Gerry Tywoniuk

Invoice Number: 1050012598

Client Matter: 42917-45

In the Matter of [WMLP] Retention and Fee Matters - K&E

For legal services rendered through March 31, 2019
(see attached Description of Legal Services for detail)

\$ 1,380.00

Total legal services rendered

\$ 1,380.00

Legal Services for the Period Ending March 31, 2019
Westmoreland Coal Company
[WMLP] Retention and Fee Matters - K&E

Invoice Number: 1050012598
Matter Number: 42917-45

Summary of Hours Billed

<u>Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Gerardo Mijares-Shafai	1.50	920.00	1,380.00
TOTALS	1.50		\$ 1,380.00

Legal Services for the Period Ending March 31, 2019
Westmoreland Coal Company
[WMLP] Retention and Fee Matters - K&E

Invoice Number: 1050012598
Matter Number: 42917-45

Description of Legal Services

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
03/22/19	Gerardo Mijares-Shafai	1.50	Telephone conference with M. Chan re third supplemental retention disclosure (.2); draft same (.9); review, analyze request for temporary restraining order filed by WLB Purchaser re Kemmerer sale (.4).
Total		1.50	

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April 29, 2019

Westmoreland Coal Company
9540 South Maroon Circle, Suite 300
Englewood, CO 80112

Attn: Gerry Tywoniuk

Invoice Number: 1050012597

Client Matter: 42917-48

In the Matter of [WMLP] Tax Issues

For legal services rendered through March 31, 2019
(see attached Description of Legal Services for detail)

\$ 1,185.00

Total legal services rendered

\$ 1,185.00

Legal Services for the Period Ending March 31, 2019
Westmoreland Coal Company
[WMLP] Tax Issues

Invoice Number: 1050012597
Matter Number: 42917-48

Summary of Hours Billed

<u>Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Anthony Vincenzo Sexton	1.00	1,185.00	1,185.00
TOTALS	1.00		\$ 1,185.00

Legal Services for the Period Ending March 31, 2019
Westmoreland Coal Company
[WMLP] Tax Issues

Invoice Number: 1050012597
Matter Number: 42917-48

Description of Legal Services

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
03/04/19	Anthony Vincenzo Sexton	1.00	Telephone conference with PwC re MLP modeling.
Total		1.00	

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April 29, 2019

Westmoreland Coal Company
9540 South Maroon Circle, Suite 300
Englewood, CO 80112

Attn: Gerry Tywoniuk

Invoice Number: 1050012596

Client Matter: 42917-50

In the Matter of [WMLP] Use, Sale and Lease of Property

For legal services rendered through March 31, 2019
(see attached Description of Legal Services for detail)

\$ 2,944.00

Total legal services rendered

\$ 2,944.00

Legal Services for the Period Ending March 31, 2019
Westmoreland Coal Company
[WMLP] Use, Sale and Lease of Property

Invoice Number: 1050012596
Matter Number: 42917-50

Summary of Hours Billed

<u>Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Gerardo Mijares-Shafai	3.20	920.00	2,944.00
TOTALS	3.20		\$ 2,944.00

Legal Services for the Period Ending March 31, 2019
 Westmoreland Coal Company
 [WMLP] Use, Sale and Lease of Property

Invoice Number: 1050012596
 Matter Number: 42917-50

Description of Legal Services

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
03/20/19	Gerardo Mijares-Shafai	1.00	Compile material from applicant violator system re WMLP affiliations (.2); correspond with K&E team re same (.5); telephone conference with C. Koenig re Kemmerer sale (.3).
03/21/19	Gerardo Mijares-Shafai	0.90	Telephone conference with C. Koenig re Kemmerer sale updates and status conference (.3); telephonically attend Kemmerer status conference (.6).
03/24/19	Gerardo Mijares-Shafai	0.30	Correspond with K&E team re black lung matters re Kemmerer closing.
03/25/19	Gerardo Mijares-Shafai	0.90	Review, analyze MLP Debtors', MLP lenders', and Merida's pleadings in response to temporary restraining order (.7); review, analyze terms of proposed settlement with Zurich and Kemmerer (.2).
03/26/19	Gerardo Mijares-Shafai	0.10	Correspond with A&M team and Kramer team re collateral balance at Kemmerer.
Total		3.20	

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April 29, 2019

Westmoreland Coal Company
9540 South Maroon Circle, Suite 300
Englewood, CO 80112

Attn: Gerry Tywoniuk

Invoice Number: 1050012594

Client Matter: 42917-72

In the Matter of [Westmoreland Group] Tender Offer

For legal services rendered through March 31, 2019
(see attached Description of Legal Services for detail)

\$ 31,672.00

Total legal services rendered

\$ 31,672.00

Legal Services for the Period Ending March 31, 2019
Westmoreland Coal Company
[Westmoreland Group] Tender Offer

Invoice Number: 1050012594
Matter Number: 42917-72

Summary of Hours Billed

<u>Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Michael Fisherman	15.50	1,135.00	17,592.50
Caleb Lowery	14.60	805.00	11,753.00
Benjamin Rowe	3.30	705.00	2,326.50
TOTALS	33.40		\$ 31,672.00

Legal Services for the Period Ending March 31, 2019
 Westmoreland Coal Company
 [Westmoreland Group] Tender Offer

Invoice Number: 1050012594
 Matter Number: 42917-72

Description of Legal Services

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
03/06/19	Michael Fisherman	1.30	Review and analyze matters re closing of tender offer (.8); telephone conference with SEC re tender offer (.5).
03/07/19	Michael Fisherman	1.30	Review and analyze matters re closing of Tender Offer.
03/08/19	Michael Fisherman	0.10	Review and analyze matters re closing of Tender Offer.
03/10/19	Michael Fisherman	0.70	Review and analyze re closing of tender offer (.4); review and revise amendment to 13D (.3).
03/11/19	Michael Fisherman	6.90	Review and analyze matters re closing of tender offer (1.5); review and revise closing documentation re tender offer (1.4); review and revise 13D/A (2.0); draft Form 8-K (2.0).
03/11/19	Caleb Lowery	4.20	Draft letter to FINRA (1.5); correspond with FINRA representative and K&E team re same (1.0); research re tender offer expiration documentation (.5); draft same (1.2).
03/12/19	Michael Fisherman	2.00	Review and revise closing 8-K (1.0); Review and analyze matters re closing mechanics of tender offer (1.0).
03/12/19	Caleb Lowery	2.80	Review and revise press release re expiration and Schedule 13D for filing at closing of tender offer (1.0); draft amendment of Schedule re closing of tender offer (1.0); correspond with FINRA re same (.4); draft notification letter (.4).
03/13/19	Michael Fisherman	2.00	Review and analyze matters re tender offer closing mechanics.
03/13/19	Caleb Lowery	2.10	Finalize and coordinate filing of 8-Ks (.7); Schedule TO-T/A and Schedule 13D (1.4).
03/13/19	Benjamin Rowe	1.50	Review and revise 8-K (1.0); review and revise 13D (.5).
03/14/19	Michael Fisherman	1.20	Review and analyze closing-related matters.
03/14/19	Caleb Lowery	3.60	Prepare section 16 filings for WCC and affiliated parties re closing of the tender offer (2.0); review and analyze closing matters (1.6).

Legal Services for the Period Ending March 31, 2019
Westmoreland Coal Company
[Westmoreland Group] Tender Offer

Invoice Number: 1050012594
Matter Number: 42917-72

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
03/15/19	Caleb Lowery	1.60	Finalize section 16 filings (1.0); review and revise 8-K re WCC emergence (.6).
03/15/19	Benjamin Rowe	1.80	Review and analyze 8-Ks (.8); review and revise 8-Ks (1.0).
03/18/19	Caleb Lowery	0.30	Correspond with FINRA re closing matters.
Total		33.40	

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June 7, 2019

Westmoreland Coal Company
9540 South Maroon Circle, Suite 300
Englewood, CO 80112

Attn: Gerry Tywoniuk

Invoice Number: 1050013585

Client Matter: 42917-33

In the Matter of [WMLP] Case Administration

For legal services rendered through April 30, 2019
(see attached Description of Legal Services for detail)

\$ 715.00

Total legal services rendered

\$ 715.00

Legal Services for the Period Ending April 30, 2019
Westmoreland Coal Company
[WMLP] Case Administration

Invoice Number: 1050013585
Matter Number: 42917-33

Summary of Hours Billed

<u>Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Anthony Abate	2.20	325.00	715.00
TOTALS	2.20		\$ 715.00

Legal Services for the Period Ending April 30, 2019
 Westmoreland Coal Company
 [WMLP] Case Administration

Invoice Number: 1050013585
 Matter Number: 42917-33

Description of Legal Services

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
04/01/19	Anthony Abate	0.10	Prepare and distribute daily docket updates re recently filed pleadings.
04/02/19	Anthony Abate	0.10	Prepare and distribute daily docket updates re recently filed pleadings.
04/03/19	Anthony Abate	0.10	Prepare and distribute daily docket updates re recently filed pleadings.
04/04/19	Anthony Abate	0.10	Prepare and distribute daily docket updates re recently filed pleadings.
04/08/19	Anthony Abate	0.20	Prepare and distribute daily docket updates re recently filed pleadings.
04/09/19	Anthony Abate	0.20	Prepare and distribute daily docket updates re recently filed pleadings.
04/10/19	Anthony Abate	0.10	Prepare and distribute daily docket updates re recently filed pleadings.
04/11/19	Anthony Abate	0.20	Prepare and distribute daily docket updates re recently filed pleadings.
04/15/19	Anthony Abate	0.10	Prepare and distribute daily docket updates re recently filed pleadings.
04/16/19	Anthony Abate	0.60	Prepare and distribute daily docket updates re recently filed pleadings.
04/17/19	Anthony Abate	0.10	Prepare and distribute daily docket updates re recently filed pleadings.
04/18/19	Anthony Abate	0.10	Prepare and distribute daily docket updates re recently filed pleadings.
04/19/19	Anthony Abate	0.10	Prepare and distribute daily docket updates re recently filed pleadings.
04/22/19	Anthony Abate	0.10	Prepare and distribute daily docket updates re recently filed pleadings.
Total		2.20	

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June 7, 2019

Westmoreland Coal Company
9540 South Maroon Circle, Suite 300
Englewood, CO 80112

Attn: Gerry Tywoniuk

Invoice Number: 1050013584

Client Matter: 42917-34

In the Matter of [WMLP] Claims Analysis and Objections

For legal services rendered through April 30, 2019
(see attached Description of Legal Services for detail)

\$ 1,547.00

Total legal services rendered

\$ 1,547.00

Legal Services for the Period Ending April 30, 2019
Westmoreland Coal Company
[WMLP] Claims Analysis and Objections

Invoice Number: 1050013584
Matter Number: 42917-34

Summary of Hours Billed

<u>Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Chris Koenig	1.00	995.00	995.00
Gerardo Mijares-Shafai	0.60	920.00	552.00
TOTALS	1.60		\$ 1,547.00

Legal Services for the Period Ending April 30, 2019
 Westmoreland Coal Company
 [WMLP] Claims Analysis and Objections

Invoice Number: 1050013584
 Matter Number: 42917-34

Description of Legal Services

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
04/18/19	Chris Koenig	1.00	Telephone conference with G. Mijares-Shafai, Jones Day, A&M re WMLP claims issues and next steps (.6); review and revise WMLP claims chart from A&M (.4).
04/18/19	Gerardo Mijares-Shafai	0.60	Telephone conference with A&M and Jones Day team re claims asserted against WMLP Debtors.
Total		1.60	

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June 7, 2019

Westmoreland Coal Company
9540 South Maroon Circle, Suite 300
Englewood, CO 80112

Attn: Gerry Tywoniuk

Invoice Number: 1050013583

Client Matter: 42917-35

In the Matter of [WMLP] Corporate and Securities Matters

For legal services rendered through April 30, 2019
(see attached Description of Legal Services for detail)

\$ 2,043.00

Total legal services rendered

\$ 2,043.00

Legal Services for the Period Ending April 30, 2019
Westmoreland Coal Company
[WMLP] Corporate and Securities Matters

Invoice Number: 1050013583
Matter Number: 42917-35

Summary of Hours Billed

<u>Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Michael Fisherman	1.80	1,135.00	2,043.00
TOTALS	1.80		\$ 2,043.00

Legal Services for the Period Ending April 30, 2019
Westmoreland Coal Company
[WMLP] Corporate and Securities Matters

Invoice Number: 1050013583
Matter Number: 42917-35

Description of Legal Services

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
04/01/19	Michael Fisherman	1.10	Review, analyze, resolve matters re 10-K filing.
04/05/19	Michael Fisherman	0.50	Review and revise securities documents.
04/10/19	Michael Fisherman	0.20	Review, analyze, resolve matters re securities documents.
Total		1.80	

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June 7, 2019

Westmoreland Coal Company
9540 South Maroon Circle, Suite 300
Englewood, CO 80112

Attn: Michael Hutchinson

Invoice Number: 1050013582

Client Matter: 42917-36

In the Matter of [WMLP] Creditor and Stakeholder Issues

For legal services rendered through April 30, 2019
(see attached Description of Legal Services for detail)

\$ 674.00

Total legal services rendered

\$ 674.00

Legal Services for the Period Ending April 30, 2019
Westmoreland Coal Company
[WMLP] Creditor and Stakeholder Issues

Invoice Number: 1050013582
Matter Number: 42917-36

Summary of Hours Billed

<u>Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Chris Koenig	0.40	995.00	398.00
Gerardo Mijares-Shafai	0.30	920.00	276.00
TOTALS	0.70		\$ 674.00

Legal Services for the Period Ending April 30, 2019
 Westmoreland Coal Company
 [WMLP] Creditor and Stakeholder Issues

Invoice Number: 1050013582
 Matter Number: 42917-36

Description of Legal Services

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
04/10/19	Gerardo Mijares-Shafai	0.30	Attend telephone conference with advisors re WMLP labor and sale discussions.
04/16/19	Chris Koenig	0.40	Telephone conference with G. Pesce, Jones Day, and G. Tywoniuk re Kemmerer sale issues.
Total		0.70	

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June 7, 2019

Westmoreland Coal Company
9540 South Maroon Circle, Suite 300
Englewood, CO 80112

Attn: Gerry Tywoniuk

Invoice Number: 1050013581

Client Matter: 42917-38

In the Matter of [WMLP] Disclosure Statement, Plan, Confirmation

For legal services rendered through April 30, 2019
(see attached Description of Legal Services for detail)

\$ 30,611.50

Total legal services rendered

\$ 30,611.50

Legal Services for the Period Ending April 30, 2019
Westmoreland Coal Company
[WMLP] Disclosure Statement, Plan, Confirmation

Invoice Number: 1050013581
Matter Number: 42917-38

Summary of Hours Billed

<u>Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Mark Holden	0.10	925.00	92.50
Chris Koenig	0.90	995.00	895.50
Gregory F. Pesce	26.10	1,135.00	29,623.50
TOTALS	27.10		\$ 30,611.50

Legal Services for the Period Ending April 30, 2019
 Westmoreland Coal Company
 [WMLP] Disclosure Statement, Plan, Confirmation

Invoice Number: 1050013581
 Matter Number: 42917-38

Description of Legal Services

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
04/01/19	Gregory F. Pesce	2.10	Conference and correspond with company and advisors re MLP surety and closing issues.
04/02/19	Mark Holden	0.10	Participate in telephone conference with vendor re next steps with discovery.
04/02/19	Gregory F. Pesce	2.40	Conference and correspond with company and advisors re MLP surety and closing issues.
04/04/19	Gregory F. Pesce	1.10	Conference and correspond with company and advisors re MLP surety and closing issues.
04/05/19	Gregory F. Pesce	1.10	Conference and correspond with company and advisors re MLP surety and closing issues.
04/08/19	Gregory F. Pesce	1.20	Conference and correspond with Jones Day, Schulte re surety issues.
04/09/19	Gregory F. Pesce	1.20	Conference and correspond with Jones Day, Schulte re surety issues.
04/10/19	Gregory F. Pesce	1.40	Conference and correspond with Jones Day, Schulte re surety issues.
04/11/19	Gregory F. Pesce	1.50	Conference with Jones Day re next steps.
04/12/19	Gregory F. Pesce	1.60	Conference and correspond with Jones Day, Schulte re surety issues.
04/15/19	Gregory F. Pesce	1.40	Correspond with Jones Day re next steps.
04/18/19	Gregory F. Pesce	0.90	Correspond with Kramer Levin and Jones Day re hearing and next steps.
04/19/19	Gregory F. Pesce	0.90	Correspond with Kramer Levin and Jones Day re hearing and next steps.
04/20/19	Gregory F. Pesce	0.60	Correspond with Kramer Levin and Jones Day re hearing and next steps.
04/22/19	Gregory F. Pesce	1.30	Conferences with Jones Day and Schulte re next steps.
04/23/19	Gregory F. Pesce	0.90	Correspond with Kramer Levin and Jones Day re hearing and next steps.
04/24/19	Chris Koenig	0.40	Review and revise proposed schedule re WMLP sale and plan process (.2); correspond with G. Pesce and Jones Day re same (.2).

Legal Services for the Period Ending April 30, 2019
 Westmoreland Coal Company
 [WMLP] Disclosure Statement, Plan, Confirmation

Invoice Number: 1050013581
 Matter Number: 42917-38

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
04/24/19	Gregory F. Pesce	1.40	Conference with company and advisors re next steps (.6); conference with T. Hoffman and H. Lennox re various sale issues (.8).
04/25/19	Chris Koenig	0.50	Telephone conference with G. Tywoniuk, G. Pesce, M. Cavanaugh, Jones Day, A&M re status and next steps for WMLP sale and chapter 11 plan.
04/25/19	Gregory F. Pesce	1.40	Conference with company and advisors re next steps (.6); conference with T. Hoffman and H. Lennox re various sale issues (.8).
04/26/19	Gregory F. Pesce	1.20	Conference with Jones Day, Schulte, and Kramer re next steps.
04/27/19	Gregory F. Pesce	0.60	Conference and correspond with Jones Day and Kramer re next steps, closing, surety matters.
04/28/19	Gregory F. Pesce	0.60	Conference and correspond with Jones Day and Kramer re next steps, closing, surety matters.
04/29/19	Gregory F. Pesce	1.30	Conference with Jones Day, Schulte, and Kramer re next steps.
Total		27.10	

KIRKLAND & ELLIS LLP

AND AFFILIATED PARTNERSHIPS

601 Lexington Avenue
New York, NY 10022

FEIN 36-1326630

June 7, 2019

Westmoreland Coal Company
9540 South Maroon Circle, Suite 300
Englewood, CO 80112

Attn: Gerry Tywoniuk

Invoice Number: 1050013580

Client Matter: 42917-40

In the Matter of [WMLP] Executory Contracts-Unexpired Lease

For legal services rendered through April 30, 2019
(see attached Description of Legal Services for detail)

\$ 14,726.00

Total legal services rendered

\$ 14,726.00

Legal Services for the Period Ending April 30, 2019
Westmoreland Coal Company
[WMLP] Executory Contracts-Unexpired Lease

Invoice Number: 1050013580
Matter Number: 42917-40

Summary of Hours Billed

<u>Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Chris Koenig	14.80	995.00	14,726.00
TOTALS	14.80		\$ 14,726.00

Legal Services for the Period Ending April 30, 2019
 Westmoreland Coal Company
 [WMLP] Executory Contracts-Unexpired Lease

Invoice Number: 1050013580
 Matter Number: 42917-40

Description of Legal Services

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
04/18/19	Chris Koenig	0.40	Correspond with Jones Day team re 365(d)(4) deadline and Kemmerer leases (.4).
04/23/19	Chris Koenig	1.60	Review and revise motion re assumption and assignment of Kemmerer leases of nonresidential real property.
04/24/19	Chris Koenig	5.60	Review and revise motion to assume Kemmerer leases of nonresidential real property (5.3); correspond with G. Pesce and Jones Day re same (.3).
04/25/19	Chris Koenig	2.90	Review and revise motion to assume Kemmerer leases (2.6); correspond with G. Pesce and Jones Day re same (.3).
04/26/19	Chris Koenig	1.00	Review and revise motion to assume Kemmerer leases of nonresidential real property (.8); correspond with K&E team, Jones Day, and Schulte Roth re same (.2).
04/29/19	Chris Koenig	2.30	Review and revise assumption motion re Kemmerer leases of nonresidential real property (2.1); correspond with G. Pesce, Jones Day, and Schulte Roth re same (.1); telephone conference with Jones Day and A&M re same (.1).
04/30/19	Chris Koenig	1.00	Review and revise motion re assumption of Kemmerer leases of nonresidential real property.
Total		14.80	

KIRKLAND & ELLIS LLP

AND AFFILIATED PARTNERSHIPS

601 Lexington Avenue
New York, NY 10022

FEIN 36-1326630

June 7, 2019

Westmoreland Coal Company
9540 South Maroon Circle, Suite 300
Englewood, CO 80112

Attn: Gerry Tywoniuk

Invoice Number: 1050013579

Client Matter: 42917-41

In the Matter of [WMLP] Hearings

For legal services rendered through April 30, 2019
(see attached Description of Legal Services for detail)

\$ 1,135.00

Total legal services rendered

\$ 1,135.00

Legal Services for the Period Ending April 30, 2019
Westmoreland Coal Company
[WMLP] Hearings

Invoice Number: 1050013579
Matter Number: 42917-41

Summary of Hours Billed

<u>Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Gregory F. Pesce	1.00	1,135.00	1,135.00
TOTALS	1.00		\$ 1,135.00

Legal Services for the Period Ending April 30, 2019
 Westmoreland Coal Company
 [WMLP] Hearings

Invoice Number: 1050013579
 Matter Number: 42917-41

Description of Legal Services

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
04/30/19	Gregory F. Pesce	1.00	Participate in telephonic hearing re chapter 11 cases.
Total		1.00	

KIRKLAND & ELLIS LLP

AND AFFILIATED PARTNERSHIPS

601 Lexington Avenue
New York, NY 10022

FEIN 36-1326630

June 7, 2019

Westmoreland Coal Company
9540 South Maroon Circle, Suite 300
Englewood, CO 80112

Attn: Michael Hutchinson

Invoice Number: 1050013578

Client Matter: 42917-45

In the Matter of [WMLP] Retention and Fee Matters - K&E

For legal services rendered through April 30, 2019
(see attached Description of Legal Services for detail)

\$ 7,057.00

Total legal services rendered

\$ 7,057.00

Legal Services for the Period Ending April 30, 2019
Westmoreland Coal Company
[WMLP] Retention and Fee Matters - K&E

Invoice Number: 1050013578
Matter Number: 42917-45

Summary of Hours Billed

<u>Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Anthony Abate	0.10	325.00	32.50
Michael Y. Chan	13.50	255.00	3,442.50
Gabriela Zamfir Hensley	0.10	595.00	59.50
Samuel Miller	7.00	230.00	1,610.00
Eric Nyberg	7.50	255.00	1,912.50
TOTALS	28.20		\$ 7,057.00

Legal Services for the Period Ending April 30, 2019
 Westmoreland Coal Company
 [WMLP] Retention and Fee Matters - K&E

Invoice Number: 1050013578
 Matter Number: 42917-45

Description of Legal Services

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
04/08/19	Eric Nyberg	4.00	Prepare and organization of parties for conflicts searching for creditors/entities.
04/11/19	Michael Y. Chan	6.00	Analyze and update for supplemental disclosure of creditors/entities (4.0); review and revise of supplemental disclosures re all original creditors/entities (2.0).
04/12/19	Anthony Abate	0.10	Prepare and distribute daily docket updates re recently filed pleadings.
04/12/19	Michael Y. Chan	0.50	Organization and preparation of parties for conflicts searching for creditors/entities.
04/12/19	Michael Y. Chan	5.00	Analyze and update for supplemental disclosure of creditors/entities (4.0); review and revise of supplemental disclosures re creditors/entities (1.0).
04/12/19	Samuel Miller	7.00	Analyze update for supplemental disclosure of creditors/entities.
04/12/19	Eric Nyberg	3.50	Review and revise of supplemental disclosures re all original creditors/entities.
04/17/19	Gabriela Zamfir Hensley	0.10	Review, revise K&E invoice re confidentiality, privilege, and compliance with U.S. Trustee guidelines.
04/22/19	Michael Y. Chan	2.00	Organization and preparation of parties for conflicts searching for creditors/entities (.4); analyze for disclosure of creditors/entities (.4); review and revise of disclosures re creditors/entities (.6); draft schedules 1 & 2 for supplemental declaration (.6).
Total		28.20	

KIRKLAND & ELLIS LLP

AND AFFILIATED PARTNERSHIPS

601 Lexington Avenue
New York, NY 10022

FEIN 36-1326630

June 7, 2019

Westmoreland Coal Company
9540 South Maroon Circle, Suite 300
Englewood, CO 80112

Attn: Gerry Tywoniuk

Invoice Number: 1050013577

Client Matter: 42917-48

In the Matter of [WMLP] Tax Issues

For legal services rendered through April 30, 2019
(see attached Description of Legal Services for detail)

\$ 1,763.50

Total legal services rendered

\$ 1,763.50

Legal Services for the Period Ending April 30, 2019
Westmoreland Coal Company
[WMLP] Tax Issues

Invoice Number: 1050013577
Matter Number: 42917-48

Summary of Hours Billed

<u>Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Chris Koenig	0.20	995.00	199.00
Anthony Vincenzo Sexton	1.10	1,185.00	1,303.50
Nicholas Warther	0.30	870.00	261.00
TOTALS	1.60		\$ 1,763.50

Legal Services for the Period Ending April 30, 2019
 Westmoreland Coal Company
 [WMLP] Tax Issues

Invoice Number: 1050013577
 Matter Number: 42917-48

Description of Legal Services

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
04/02/19	Anthony Vincenzo Sexton	0.20	Correspond with K&E team, PwC, and others re transfer tax fee issues.
04/03/19	Anthony Vincenzo Sexton	0.30	Correspond with K&E team and creditors re tax diligence and compliance issues.
04/08/19	Anthony Vincenzo Sexton	0.20	Correspond with K&E team re tax work authorization issues.
04/10/19	Nicholas Warther	0.30	Review, analyze B. Ko allocation of value on restructuring consideration (.1); correspond with A. Sexton re the same (.2).
04/25/19	Chris Koenig	0.20	Telephone conference with G. Pesce, A. Sexton, and N. Warther re WMLP tax issues and next steps.
04/25/19	Anthony Vincenzo Sexton	0.40	Correspond with K&E team re status of deal (.2); correspond with K&E team re necessary tax analysis (.2).
Total		1.60	

KIRKLAND & ELLIS LLP

AND AFFILIATED PARTNERSHIPS

601 Lexington Avenue
New York, NY 10022

FEIN 36-1326630

June 28, 2019

Westmoreland Coal Company
9540 South Maroon Circle, Suite 300
Englewood, CO 80112

Attn: Gerry Tywoniuk

Invoice Number: 1050014744

Client Matter: 42917-33

In the Matter of [WMLP] Case Administration

For legal services rendered through June 21, 2019
(see attached Description of Legal Services for detail)

\$ 8,411.00

Total legal services rendered

\$ 8,411.00

Legal Services for the Period Ending June 21, 2019
Westmoreland Coal Company
[WMLP] Case Administration

Invoice Number: 1050014744
Matter Number: 42917-33

Summary of Hours Billed

<u>Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Stephen E. Hessler, P.C.	0.30	1,565.00	469.50
Katie Kane	15.70	265.00	4,160.50
Chris Koenig	3.80	995.00	3,781.00
TOTALS	19.80		\$ 8,411.00

Legal Services for the Period Ending June 21, 2019
 Westmoreland Coal Company
 [WMLP] Case Administration

Invoice Number: 1050014744
 Matter Number: 42917-33

Description of Legal Services

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
05/09/19	Chris Koenig	0.30	Telephone conference with G. Tywoniuk, G. Pesce, Jones Day, and A&M re status of chapter 11 cases and next steps.
05/10/19	Chris Koenig	2.50	Review and revise exclusivity motion for WMLP Debtors (2.2); correspond with G. Hensley re same (.3).
05/11/19	Chris Koenig	0.80	Review and revise exclusivity motion (.6); correspond with G. Pesce and G. Hensley re same (.2).
05/14/19	Katie Kane	2.70	Research re retention applications and declarations.
05/17/19	Chris Koenig	0.20	Telephone conference with G. Tywoniuk, Jones Day, and A&M re status and next steps of WMLP matters.
05/29/19	Stephen E. Hessler, P.C.	0.30	Telephone conference with G. Pesce re status update.
06/03/19	Katie Kane	2.00	Prepare for hearing.
06/05/19	Katie Kane	7.00	Attend confirmation hearing.
06/05/19	Katie Kane	4.00	Prepare for hearing.
Total		19.80	

KIRKLAND & ELLIS LLP

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New York, NY 10022

FEIN 36-1326630

June 28, 2019

Westmoreland Coal Company
9540 South Maroon Circle, Suite 300
Englewood, CO 80112

Attn: Gerry Tywoniuk

Invoice Number: 1050014741

Client Matter: 42917-36

In the Matter of [WMLP] Creditor and Stakeholder Issues

For legal services rendered through June 21, 2019
(see attached Description of Legal Services for detail)

\$ 46,597.50

Total legal services rendered

\$ 46,597.50

Legal Services for the Period Ending June 21, 2019
Westmoreland Coal Company
[WMLP] Creditor and Stakeholder Issues

Invoice Number: 1050014741
Matter Number: 42917-36

Summary of Hours Billed

<u>Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Julia R. Foster	0.20	325.00	65.00
Chris Koenig	0.90	995.00	895.50
Gregory F. Pesce	40.00	1,135.00	45,400.00
Anthony Vincenzo Sexton	0.20	1,185.00	237.00
TOTALS	41.30		\$ 46,597.50

Legal Services for the Period Ending June 21, 2019
 Westmoreland Coal Company
 [WMLP] Creditor and Stakeholder Issues

Invoice Number: 1050014741
 Matter Number: 42917-36

Description of Legal Services

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
05/01/19	Gregory F. Pesce	0.50	Telephone conference with Company and Company's adviser team re next steps.
05/02/19	Gregory F. Pesce	0.50	Telephone conference with Company and Company's adviser team re next steps.
05/03/19	Gregory F. Pesce	0.50	Telephone conference with Company and Company's adviser team re next steps.
05/06/19	Gregory F. Pesce	0.50	Correspond with Jones Day and K&E team re WMLP sale and plan issues.
05/07/19	Gregory F. Pesce	0.50	Correspond with Jones Day and K&E team re WMLP sale and plan issues.
05/08/19	Gregory F. Pesce	0.50	Correspond with Jones Day and K&E team re WMLP sale and plan issues.
05/09/19	Gregory F. Pesce	0.50	Correspond with Jones Day and K&E team re WMLP sale and plan issues.
05/10/19	Gregory F. Pesce	0.50	Correspond with Jones Day and K&E team re WMLP sale and plan issues.
05/13/19	Gregory F. Pesce	0.50	Correspond with Jones Day and K&E team re WMLP sale and plan issues.
05/14/19	Gregory F. Pesce	0.50	Correspond with Jones Day and K&E team re WMLP sale and plan issues.
05/15/19	Gregory F. Pesce	1.00	Telephone conference with Jones Day and K&E re next steps of WMLP matters.
05/16/19	Gregory F. Pesce	1.00	Telephone conference with Jones Day and K&E re next steps of WMLP matters.
05/17/19	Gregory F. Pesce	1.00	Telephone conference with Jones Day and K&E re next steps of WMLP matters.
05/20/19	Gregory F. Pesce	1.10	Telephone conference with Jones Day and SRZ re WMLP plan, sale issues.
05/21/19	Gregory F. Pesce	1.10	Telephone conference with Jones Day and SRZ re WMLP plan, sale issues.
05/22/19	Gregory F. Pesce	1.10	Telephone conference with Jones Day and SRZ re WMLP plan, sale issues.
05/23/19	Gregory F. Pesce	1.10	Telephone conference with Jones Day and SRZ re WMLP plan, sale issues.
05/24/19	Chris Koenig	0.60	Review and revise settlement agreement in CCU adversary proceeding (.5); correspond with G. Pesce and Jones Day re same (.1).

Legal Services for the Period Ending June 21, 2019
 Westmoreland Coal Company
 [WMLP] Creditor and Stakeholder Issues

Invoice Number: 1050014741
 Matter Number: 42917-36

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
05/24/19	Gregory F. Pesce	1.10	Telephone conference with Jones Day and SRZ re WMLP plan, sale issues.
05/25/19	Gregory F. Pesce	1.30	Telephone conference with Jones Day, SRZ and Kramer Levin re confidential settlement matters.
05/26/19	Gregory F. Pesce	1.30	Telephone conference with Jones Day, SRZ and Kramer Levin re confidential settlement matters.
05/27/19	Gregory F. Pesce	2.40	Telephone conference with Jones Day, SRZ and Kramer Levin re confidential settlement matters (1.3); correspond with Jones Day, SRZ, and Kramer Levin re WMLP plan confirmation (1.1).
05/28/19	Gregory F. Pesce	2.40	Telephone conference with Jones Day, SRZ and Kramer Levin re confidential settlement matters (1.3); correspond with Jones Day, SRZ, and Kramer Levin re WMLP plan confirmation (1.1).
05/29/19	Gregory F. Pesce	3.60	Telephone conference with SRZ and Jones Day re confidential settlement matters (2.2); correspond with SRZ and Jones Day re same (1.4).
05/30/19	Gregory F. Pesce	3.60	Telephone conference with SRZ and Jones Day re confidential settlement matters (2.2); correspond with SRZ and Jones Day re same (1.4).
05/31/19	Gregory F. Pesce	3.60	Telephone conference with SRZ and Jones Day re confidential settlement matters (2.2); correspond with SRZ and Jones Day re same (1.4).
06/03/19	Gregory F. Pesce	2.40	Telephone conference and correspond with Kramer re settlement issues.
06/04/19	Gregory F. Pesce	1.20	Telephone conference and correspond with Company and Jones Day re sale and confirmation matters.
06/05/19	Gregory F. Pesce	1.20	Telephone conference and correspond with Company and Jones Day re sale and confirmation matters.
06/07/19	Anthony Vincenzo Sexton	0.20	Correspond with K&E team re exit issues.
06/10/19	Julia R. Foster	0.20	Circulate June 5, 2019 WLMP Confirmation Hearing Transcript.
06/12/19	Chris Koenig	0.30	Review and revise WMLP May invoice for compliance with U.S. Trustee guidelines.

Legal Services for the Period Ending June 21, 2019
Westmoreland Coal Company
[WMLP] Creditor and Stakeholder Issues

Invoice Number: 1050014741
Matter Number: 42917-36

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
06/16/19	Gregory F. Pesce	0.50	Conference and correspond re MLP closing matters.
06/20/19	Gregory F. Pesce	2.00	Review and revise materials re transaction.
06/21/19	Gregory F. Pesce	1.00	Review and revise materials re transaction.
Total		41.30	

KIRKLAND & ELLIS LLP

AND AFFILIATED PARTNERSHIPS

601 Lexington Avenue
New York, NY 10022

FEIN 36-1326630

June 28, 2019

Westmoreland Coal Company
9540 South Maroon Circle, Suite 300
Englewood, CO 80112

Attn: Gerry Tywoniuk

Invoice Number: 1050014743

Client Matter: 42917-38

In the Matter of [WMLP] Disclosure Statement, Plan, Confirmation

For legal services rendered through June 21, 2019
(see attached Description of Legal Services for detail)

\$ 83,229.50

Total legal services rendered

\$ 83,229.50

Legal Services for the Period Ending June 21, 2019
 Westmoreland Coal Company
 [WMLP] Disclosure Statement, Plan, Confirmation

Invoice Number: 1050014743
 Matter Number: 42917-38

Summary of Hours Billed

<u>Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Julia R. Foster	2.10	325.00	682.50
Gabriela Zamfir Hensley	7.50	595.00	4,462.50
Chris Koenig	66.80	995.00	66,466.00
Gregory F. Pesce	3.40	1,135.00	3,859.00
Anthony Vincenzo Sexton	0.30	1,185.00	355.50
Michael B. Slade	1.80	1,310.00	2,358.00
Nicholas Warther	5.80	870.00	5,046.00
TOTALS	87.70		\$ 83,229.50

Legal Services for the Period Ending June 21, 2019
 Westmoreland Coal Company
 [WMLP] Disclosure Statement, Plan, Confirmation

Invoice Number: 1050014743
 Matter Number: 42917-38

Description of Legal Services

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
05/10/19	Gabriela Zamfir Hensley	3.00	Draft WMLP exclusivity extension motion.
05/11/19	Gabriela Zamfir Hensley	1.10	Review and revise WMLP exclusivity motion re comments from G. Pesce.
05/12/19	Gabriela Zamfir Hensley	2.00	Review and revise WMLP exclusivity motion re comments from G. Pesce.
05/12/19	Chris Koenig	2.60	Review and revise WMLP exclusivity motion (2.1); correspond with G. Pesce and G. Hensley re same (.5).
05/13/19	Gabriela Zamfir Hensley	0.80	Review and revise WMLP exclusivity extension motion re comments from Schulte, G. Pesce, and C. Koenig.
05/13/19	Chris Koenig	5.20	Review and revise WMLP exclusivity motion (2.1); correspond with G. Pesce, Jones Day, and Schulte Roth re same (.2); review and revise WMLP liquidating plan (1.7); correspond with settlement parties re same (.2); review and revise liquidating trust agreement (.7); correspond with settlement parties re same (.3).
05/14/19	Chris Koenig	4.50	Telephone conference with G. Pesce, Jones Day, A&M, and Committee re WMLP plan and claims issues (.3); review and revise WMLP plan (2.1); correspond with G. Pesce re same (.4); review and revise WMLP exclusivity motion (1.4); correspond with K&E team and Schulte re same (.3).
05/14/19	Nicholas Warther	3.10	Review and revise tax portions of WMLP plan (2.5); correspond with A. Sexton re same (.6).
05/15/19	Chris Koenig	3.50	Review and revise WMLP plan (1.8); correspond with G. Pesce re same (.2); review and revise Kemmerer APA (1.3); correspond with G. Pesce re same (.2).
05/18/19	Chris Koenig	1.10	Review and revise term sheet re Committee/lender settlement re WMLP plan.

Legal Services for the Period Ending June 21, 2019
 Westmoreland Coal Company
 [WMLP] Disclosure Statement, Plan, Confirmation

Invoice Number: 1050014743
 Matter Number: 42917-38

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
05/20/19	Chris Koenig	5.80	Review and revise term sheet re Committee settlement (2.1); review and revise Kemmerer asset purchase agreement (1.2); review and revise WMLP plan (.9); correspond with G. Pesce, Jones Day, Schulte, and Morrison Foerster re each of the foregoing (1.6).
05/21/19	Chris Koenig	4.00	Review and revise WMLP plan (1.1); review and revise Kemmerer APA (.4); review and revise Committee settlement term sheet (.8); correspond with K&E, Jones Day, Schulte, and Morrison Foerster re each of the foregoing (.8); telephone conference with Jones Day, Schulte, and Morrison Foerster re settlement issues (.9).
05/21/19	Michael B. Slade	1.80	Review and revise 5th Circuit brief (1.0); telephone conference with K&E team re WMLP confirmation hearing (.8).
05/22/19	Chris Koenig	1.10	Review and revise WMLP plan (.5); review and revise liquidating trust agreement (.4); correspond with K&E team re same (.2).
05/22/19	Nicholas Warther	2.70	Correspond with D. Yousefy, B. Ko, and A. Sexton re outstanding tax reporting and modeling, and re diligence items (1.0); review and revise WMLP liquidating trust agreement (1.0); correspond with A. Sexton and C. Koenig re same (.7)
05/23/19	Chris Koenig	0.20	Telephone conference with G. Tywoniuk, K&E team, Jones Day, and A&M re status and next steps of WMLP plan and sale.
05/24/19	Chris Koenig	4.20	Research re priority tax claim (1.2); review and revise WMLP plan (.8); review and revise Committee settlement term sheet (1.4); correspond with G. Pesce, Jones Day, Morrison Foerster, and Schulte re same (.8).
05/25/19	Chris Koenig	1.30	Review and revise term sheet re Committee plan settlement (1.1); correspond with K&E team, Jones Day and Morrison Foerster re same (.2).
05/26/19	Chris Koenig	1.60	Review and revise settlement term sheet with Committee (1.1); correspond with G. Pesce, Jones Day, and Morrison Foerster re same (.5).

Legal Services for the Period Ending June 21, 2019
 Westmoreland Coal Company
 [WMLP] Disclosure Statement, Plan, Confirmation

Invoice Number: 1050014743
 Matter Number: 42917-38

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
05/27/19	Chris Koenig	1.10	Review and revise term sheet re Creditor Committee plan settlement (.5); correspond with G. Pesce, Jones Day, A&M, Morrison Foerster, and SRZ re same (.6).
05/27/19	Gregory F. Pesce	1.10	Review and revise WMLP plan and confirmation materials (.4); correspond with SRZ and Jones Day re same (.7).
05/28/19	Chris Koenig	2.30	Review and revise Committee settlement term sheet (1.1); telephone conference with G. Pesce, Jones Day, Morrison Foerster and Schulte re same (.5); review and revise WMLP plan (.5); correspond with G. Pesce and Jones Day re same (.2).
05/28/19	Gregory F. Pesce	1.10	Review and revise WMLP plan and confirmation materials (.4); correspond with SRZ and Jones Day re same (.7).
05/28/19	Anthony Vincenzo Sexton	0.30	Review and analyze WMLP plan treatment issues.
05/29/19	Gabriela Zamfir Hensley	0.60	Draft declaration in support of WMLP exclusivity extension motion.
05/29/19	Chris Koenig	6.20	Review and revise WMLP Plan (1.2); correspond with G. Pesce re same (.2); review and revise WMLP confirmation order (1.1); correspond with G. Pesce re same (.2); review and revise issues list re WMLP Plan (.4); telephone conference with G. Pesce, Jones Day, Kramer Levin, and Schulte re same (1.2); correspond with G. Pesce, Jones Day, and Kramer Levin re same (.3); review and revise Committee settlement term sheet (.4); correspond with G. Pesce, Jones Day, Schulte, and Morrison Foerster re same (.2); telephone conference with Jones Day and K&E teams re WMLP confirmation hearing preparation (.4); review and revise motion re Committee settlement (.6).
05/30/19	Julia R. Foster	2.10	Draft June 5, 2019 Hearing Agenda (1.0); draft witness/exhibit list re same (1.1).

Legal Services for the Period Ending June 21, 2019
 Westmoreland Coal Company
 [WMLP] Disclosure Statement, Plan, Confirmation

Invoice Number: 1050014743
 Matter Number: 42917-38

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
05/30/19	Chris Koenig	6.60	Telephone conference with G. Tywoniuk, G. Pesce, Jones Day, and A&M re status of WMLP plan and sale, and next steps (.4); telephone conference with G. Pesce, Jones Day, Schulte and Kramer Levin re APA issues (1.5); review and revise WMLP plan (.8); correspond with G. Pesce and Jones Day re same (.2); review and revise Committee settlement motion (.8); correspond with G. Pesce and Jones Day re same (.6); review and revise Kemmerer APA (.7); correspond with G. Pesce and Jones Day re same (.2); review and analyze objections to confirmation (.8); review and revise confirmation order (.4); correspond with G. Pesce and Jones Day re same (.2).
05/31/19	Chris Koenig	2.50	Review and revise WMLP plan (.8); review and revise WMLP confirmation order (.6); review and revise WMLP confirmation brief (.7); correspond with G. Pesce and Jones Day team re each of the foregoing (.4).
06/01/19	Chris Koenig	4.90	Review and revise WMLP Plan (.9); correspond with G. Pesce and Jones Day team re same (.5); review and revise WMLP case closing motion (1.3); correspond with G. Pesce and Jones Day team re same (.3); review and revise WMLP confirmation order (1.1); correspond with G. Pesce re same (.2); review and revise liquidating trust agreement (.4); correspond with K&E and Jones Day teams re same (.2).
06/02/19	Chris Koenig	3.60	Review and revise WMLP case closing motion (.8); correspond with K&E team, Jones Day, Schulte, and Morrison Foerster re same (.2); review and revise WMLP plan (.4); correspond with K&E team and Jones Day re same (.2); review and revise CCU settlement motion (.8); correspond with G. Pesce and Jones Day re same (.3); review and revise WMLP confirmation declarations (.8); correspond with K&E team and Jones Day re same (.1).

Legal Services for the Period Ending June 21, 2019
 Westmoreland Coal Company
 [WMLP] Disclosure Statement, Plan, Confirmation

Invoice Number: 1050014743
 Matter Number: 42917-38

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
06/03/19	Chris Koenig	2.30	Review and revise WMLP plan documents (1.2); correspond with K&E, Jones Day, Schulte Roth and Morrison Foerster re same (.3); review and revise WMLP confirmation hearing agenda (.3); correspond with K&E team and Jones Day re same (.2); correspond with K&E team and Jones Day re WMLP confirmation hearing (.3).
06/04/19	Chris Koenig	0.40	Review and revise WMLP case closing notice and order (.3); correspond with K&E team and Jones Day re same (.1).
06/04/19	Gregory F. Pesce	1.20	Review and revise materials for confirmation hearing.
06/05/19	Chris Koenig	1.80	Participate in WMLP confirmation hearing telephonically (in part) (1.1); correspond with K&E, Jones Day, Schulte Roth, and Kramer Levin re various WMLP plan and sale-related documents (.7).
Total		87.70	

KIRKLAND & ELLIS LLP

AND AFFILIATED PARTNERSHIPS

601 Lexington Avenue
New York, NY 10022

FEIN 36-1326630

June 28, 2019

Westmoreland Coal Company
9540 South Maroon Circle, Suite 300
Englewood, CO 80112

Attn: Gerry Tywoniuk

Invoice Number: 1050014745

Client Matter: 42917-40

In the Matter of [WMLP] Executory Contracts-Unexpired Lease

For legal services rendered through June 21, 2019
(see attached Description of Legal Services for detail)

\$ 3,681.50

Total legal services rendered

\$ 3,681.50

Legal Services for the Period Ending June 21, 2019
Westmoreland Coal Company
[WMLP] Executory Contracts-Unexpired Lease

Invoice Number: 1050014745
Matter Number: 42917-40

Summary of Hours Billed

<u>Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Chris Koenig	3.70	995.00	3,681.50
TOTALS	3.70		\$ 3,681.50

Legal Services for the Period Ending June 21, 2019
 Westmoreland Coal Company
 [WMLP] Executory Contracts-Unexpired Lease

Invoice Number: 1050014745
 Matter Number: 42917-40

Description of Legal Services

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
05/01/19	Chris Koenig	2.80	Review and revise motion re 365(d)(4) deadline (2.5); correspond with Jones Day and Schulte Roth re same (.3).
05/06/19	Chris Koenig	0.90	Prepare for hearing on 365(d)(4) extension motion (.5); correspond with G. Pesce and M. Cavanaugh re same (.3); attend hearing telephonically re same (.1).
Total		3.70	

KIRKLAND & ELLIS LLP

AND AFFILIATED PARTNERSHIPS

601 Lexington Avenue
New York, NY 10022

FEIN 36-1326630

June 28, 2019

Westmoreland Coal Company
9540 South Maroon Circle, Suite 300
Englewood, CO 80112

Attn: Gerry Tywoniuk

Invoice Number: 1050014958

Client Matter: 42917-41

In the Matter of [WMLP] Hearings

For legal services rendered through June 28, 2019
(see attached Description of Legal Services for detail)

\$ 6,546.00

Total legal services rendered

\$ 6,546.00

Legal Services for the Period Ending June 28, 2019
Westmoreland Coal Company
[WMLP] Hearings

Invoice Number: 1050014958
Matter Number: 42917-41

Summary of Hours Billed

<u>Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Katie Kane	5.00	265.00	1,325.00
Gregory F. Pesce	4.60	1,135.00	5,221.00
TOTALS	9.60		\$ 6,546.00

Legal Services for the Period Ending June 28, 2019
Westmoreland Coal Company
[WMLP] Hearings

Invoice Number: 1050014958
Matter Number: 42917-41

Description of Legal Services

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
06/04/19	Katie Kane	5.00	Prepare for hearing.
06/05/19	Gregory F. Pesce	4.60	Participate in WMLP confirmation hearing.
Total		9.60	

KIRKLAND & ELLIS LLP

AND AFFILIATED PARTNERSHIPS

601 Lexington Avenue
New York, NY 10022

FEIN 36-1326630

June 28, 2019

Westmoreland Coal Company
9540 South Maroon Circle, Suite 300
Englewood, CO 80112

Attn: Gerry Tywoniuk

Invoice Number: 1050014957

Client Matter: 42917-43

In the Matter of [WMLP] Non-Working Travel Time

For legal services rendered through June 28, 2019
(see attached Description of Legal Services for detail)

\$ 1,881.50

Total legal services rendered

\$ 1,881.50

Legal Services for the Period Ending June 28, 2019
Westmoreland Coal Company
[WMLP] Non-Working Travel Time

Invoice Number: 1050014957
Matter Number: 42917-43

Summary of Hours Billed

<u>Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Katie Kane	7.10	265.00	1,881.50
TOTALS	7.10		\$ 1,881.50

Legal Services for the Period Ending June 28, 2019
Westmoreland Coal Company
[WMLP] Non-Working Travel Time

Invoice Number: 1050014957
Matter Number: 42917-43

Description of Legal Services

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
06/04/19	Katie Kane	3.30	Travel from New York, NY to Houston, TX for Confirmation Hearing (billed at hald time).
06/05/19	Katie Kane	3.80	Travel from Houston, TX to New York, NY (billed at half time).
Total		7.10	

KIRKLAND & ELLIS LLP

AND AFFILIATED PARTNERSHIPS

601 Lexington Avenue
New York, NY 10022

FEIN 36-1326630

June 28, 2019

Westmoreland Coal Company
9540 South Maroon Circle, Suite 300
Englewood, CO 80112

Attn: Gerry Tywoniuk

Invoice Number: 1050014742

Client Matter: 42917-45

In the Matter of [WMLP] Retention and Fee Matters - K&E

For legal services rendered through June 21, 2019
(see attached Description of Legal Services for detail)

\$ 1,935.50

Total legal services rendered

\$ 1,935.50

Legal Services for the Period Ending June 21, 2019
Westmoreland Coal Company
[WMLP] Retention and Fee Matters - K&E

Invoice Number: 1050014742
Matter Number: 42917-45

Summary of Hours Billed

<u>Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Nicholas Adzima	0.60	595.00	357.00
Neda Davanipour	1.30	705.00	916.50
Gabriela Zamfir Hensley	0.20	595.00	119.00
Chris Koenig	0.20	995.00	199.00
Robert Orren	0.80	430.00	344.00
TOTALS	3.10		\$ 1,935.50

Legal Services for the Period Ending June 21, 2019
 Westmoreland Coal Company
 [WMLP] Retention and Fee Matters - K&E

Invoice Number: 1050014742
 Matter Number: 42917-45

Description of Legal Services

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
05/08/19	Neda Davanipour	1.10	Review and revise WMLP fee statement per U.S. Trustee guidelines (1.0); correspond with K&E team re same (.1).
05/14/19	Chris Koenig	0.20	Review and revise April K&E WMLP invoice to ensure compliance with US Trustee guidelines.
05/15/19	Neda Davanipour	0.20	Review and revise WMLP April fee statement in accordance with the U.S. Trustee guidelines.
05/16/19	Nicholas Adzima	0.60	Review and revise WMLP April invoice per U.S. Trustee guidelines.
05/16/19	Gabriela Zamfir Hensley	0.20	Review, revise WMLP K&E invoices re confidentiality, privilege, and compliance with U.S. Trustee guidelines.
05/28/19	Robert Orren	0.80	Draft WMLP April fee statement.
Total		3.10	

KIRKLAND & ELLIS LLP

AND AFFILIATED PARTNERSHIPS

601 Lexington Avenue
New York, NY 10022

FEIN 36-1326630

June 28, 2019

Westmoreland Coal Company
9540 South Maroon Circle, Suite 300
Englewood, CO 80112

Attn: Gerry Tywoniuk

Invoice Number: 1050014740

Client Matter: 42917-48

In the Matter of [WMLP] Tax Issues

For legal services rendered through June 21, 2019
(see attached Description of Legal Services for detail)

\$ 3,430.50

Total legal services rendered

\$ 3,430.50

Legal Services for the Period Ending June 21, 2019
Westmoreland Coal Company
[WMLP] Tax Issues

Invoice Number: 1050014740
Matter Number: 42917-48

Summary of Hours Billed

<u>Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Anthony Vincenzo Sexton	1.50	1,185.00	1,777.50
Nicholas Warther	1.90	870.00	1,653.00
TOTALS	3.40		\$ 3,430.50

Legal Services for the Period Ending June 21, 2019
 Westmoreland Coal Company
 [WMLP] Tax Issues

Invoice Number: 1050014740
 Matter Number: 42917-48

Description of Legal Services

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
05/01/19	Anthony Vincenzo Sexton	0.20	Correspond with K&E team and PwC re WMLP deal structuring tax analysis.
05/01/19	Nicholas Warther	0.50	Correspond with PwC re taxes issues in the sale of Kemmerer assets.
05/03/19	Anthony Vincenzo Sexton	0.20	Correspond with K&E team and PwC re WMLP deal structuring tax analysis.
05/03/19	Nicholas Warther	0.30	Review and analyze PwC list of transfer tax diligence questions (.2); correspond with A. Sexton re same (.1).
05/06/19	Anthony Vincenzo Sexton	0.20	Correspond with Company, PwC, and creditors re transfer tax analysis.
05/13/19	Anthony Vincenzo Sexton	0.20	Review and revise WMLP plan documentation.
05/22/19	Anthony Vincenzo Sexton	0.30	Review and revise WMLP liquidating trust agreement.
05/23/19	Nicholas Warther	0.60	Correspond with Jones Day re comments on WMLP liquidating trust agreement.
05/24/19	Anthony Vincenzo Sexton	0.20	Review and revise WMLP liquidating trust agreement.
05/24/19	Nicholas Warther	0.50	Review and revise WMLP liquidating trust agreement (.3); correspond with Jones Day re same (.2).
06/01/19	Anthony Vincenzo Sexton	0.20	Review and revise documentation re emergence.
Total		3.40	

Exhibit J

Detailed Description of Expenses and Disbursements

KIRKLAND & ELLIS LLP

AND AFFILIATED PARTNERSHIPS

601 Lexington Avenue
New York, NY 10022

FEIN 36-1326630

December 27, 2018

Westmoreland Coal Company
9540 South Maroon Circle, Suite 300
Englewood, CO 80112

Attn: Michael Hutchinson

Invoice Number: 1050006761

Client Matter: 42917-66

In the Matter of [Westmoreland Group] Expenses

For expenses incurred through October 31, 2018
(see attached Description of Expenses for detail)

\$ 21,697.64

Total expenses incurred

\$ 21,697.64

Description of Expenses

<u>Date</u>	<u>Description</u>	<u>Amount</u>
10/09/18	Standard Copies or Prints	55.68
10/09/18	Standard Copies or Prints	0.32
10/09/18	Standard Copies or Prints	0.32
10/09/18	Standard Copies or Prints	0.64
10/09/18	Color Copies or Prints	91.85
10/09/18	Color Copies or Prints	7.70
10/09/18	Color Copies or Prints	275.55
10/09/18	Color Copies or Prints	89.10
10/09/18	Color Copies or Prints	9.90
10/09/18	Color Copies or Prints	532.40
10/09/18	Color Copies or Prints	15.95
10/09/18	Nicholas Adzima - Taxi, Car from office	6.00
10/09/18	Nicholas Adzima - Taxi, Taxi to hotel	6.90
10/09/18	Nicholas Adzima - Taxi, Car to office	7.20
10/09/18	Neda Davanipour - Taxi	6.75
10/09/18	Neda Davanipour - Taxi	6.32
10/09/18	Neda Davanipour - Taxi	5.77
10/09/18	Nicholas Adzima - Lodging, Chicago 10/08/2018 to 10/09/2018	704.40
10/09/18	Julia R. Foster - Lodging, Houston, TX 10/08/2018 to 10/09/2018, 10/09/2018	550.98
10/09/18	Gregory Pesce, Lodging, Houston, TX 10/08/2018 to 10/09/2018	274.37
10/09/18	Nicholas Adzima - Agency Fee, 10/09/2018	58.00
10/09/18	Maya Ben Meir - Maya Ben Meir, Airfare, New York, NY 10/09/2018 to 10/09/2018	399.20
10/09/18	Maya Ben Meir - Agency Fee	58.00
10/09/18	Maya Ben Meir - Baggage Fee	30.00
10/09/18	Nicholas Adzima - Airfare, New York 10/09/2018 to 10/09/2018	395.26
10/09/18	Stephen Hessler, Agency Fee, 10/09/2018	58.00
10/09/18	Stephen Hessler, Airfare, Houston to New York 10/10/2018 to 10/10/2018, 10/09/2018	722.38
10/09/18	Michael B. Slade - Transportation To/From Airport	96.61
10/09/18	Nicholas Adzima - Transportation To/From Airport	54.00
10/09/18	Julia R. Foster - Transportation To/From Airport	68.01

Legal Services for the Period Ending October 31, 2018

Invoice Number: 1050006761

Westmoreland Coal Company

Matter Number: 42917-66

[Westmoreland Group] Expenses

<u>Date</u>	<u>Description</u>	<u>Amount</u>
10/09/18	Michael B. Slade - Transportation To/From Airport	61.48
10/09/18	Michael B. Slade - Travel Meals, Houston, TX	10.74
10/09/18	Gregory F. Pesce - Travel Meals, Houston, TX	80.80
10/09/18	Nicholas Adzima - Travel Meals, Chicago	14.08
10/09/18	Maya Ben Meir - Travel Meals, Chicago, IL	27.87
10/09/18	Julia R. Foster - Travel Meals, Houston, TX	17.10
10/09/18	Neda Davanipour -Travel Meals, Chicago, IL	100.00
10/09/18	Gabriela Eileen Zamfir - Gabriela Zamfir, Working Meal/K&E Team, Chicago, IL	279.72
10/09/18	Allyson Smith, Taxi	24.96
10/09/18	Timothy Robert Bow - Taxi	9.00
10/09/18	Chris Koenig - Taxi, Overtime Transportation	28.83
10/09/18	Gerardo Mijares-Shafai - Taxi	4.95
10/09/18	Gabriela Eileen Zamfir - Taxi	12.48
10/09/18	Gabriela Zamfir, Taxi, 10/09/2018	11.90
10/09/18	Michael Fisherman - Overtime Meals - Attorney, Houston	20.00
10/10/18	Standard Copies or Prints	0.32
10/10/18	Standard Copies or Prints	1.12
10/10/18	Standard Copies or Prints	51.04
10/10/18	Standard Copies or Prints	20.96
10/10/18	Standard Copies or Prints	2.56
10/10/18	Standard Copies or Prints	9.92
10/10/18	Standard Copies or Prints	21.76
10/10/18	Standard Copies or Prints	0.48
10/10/18	Standard Copies or Prints	2.72
10/10/18	Standard Copies or Prints	23.52
10/10/18	Standard Copies or Prints	32.32
10/10/18	Standard Copies or Prints	21.28
10/10/18	Binding	0.70
10/10/18	Color Copies or Prints	2.20
10/10/18	Color Copies or Prints	311.85
10/10/18	Color Copies or Prints	4.40
10/10/18	Color Copies or Prints	56.10
10/10/18	Color Copies or Prints	36.30
10/10/18	Color Copies or Prints	11.00
10/10/18	Color Copies or Prints	9.35
10/10/18	Scanned Images	0.96

Legal Services for the Period Ending October 31, 2018

Invoice Number: 1050006761

Westmoreland Coal Company

Matter Number: 42917-66

[Westmoreland Group] Expenses

<u>Date</u>	<u>Description</u>	<u>Amount</u>
10/10/18	Neda Davanipour - Taxi, 10/10/2018	10.83
10/10/18	Neda Davanipour - Lodging, Chicago, IL 10/09/2018 to 10/10/2018,	454.34
10/10/18	Stephen Hessler, Lodging, Houston 10/08/2018 to 10/10/2018	1,200.00
10/10/18	Neda Davanipour - Airfare, Houston, TX 10/10/2018 to 10/10/2018	536.20
10/10/18	Neda Davanipour - Transportation To/From Airport	39.52
10/10/18	Neda Davanipour - Transportation To/From Airport	40.18
10/10/18	Gerardo Mijares-Shafai - Taxi	13.50
10/11/18	Standard Copies or Prints	0.32
10/11/18	Standard Copies or Prints	0.48
10/11/18	Standard Copies or Prints	2.08
10/11/18	Standard Copies or Prints	8.96
10/11/18	Standard Copies or Prints	8.16
10/11/18	Standard Copies or Prints	10.56
10/11/18	Standard Copies or Prints	17.60
10/11/18	Standard Copies or Prints	18.08
10/11/18	Standard Copies or Prints	140.16
10/11/18	Standard Copies or Prints	11.20
10/11/18	Binding	0.70
10/11/18	Tabs/Indexes/Dividers	4.94
10/11/18	Color Copies or Prints	100.65
10/11/18	Color Copies or Prints	37.40
10/11/18	Color Copies or Prints	30.80
10/11/18	Color Copies or Prints	37.40
10/11/18	Color Copies or Prints	11.55
10/11/18	Color Copies or Prints	7.15
10/11/18	Color Copies or Prints	15.40
10/11/18	Color Copies or Prints	12.65
10/11/18	Stephen Hessler - Lodging, Houston 10/09/2018 to 10/09/2018	774.61
10/11/18	THOMSON REUTERS - WEST PUBLISHING CORP - WESTLAW, Research Charges, Adzima, Nicholas, 10/11/2018	373.10
10/11/18	GRUBHUB FOR WORK - Grub Hub meal for Steven Schwarzbach	38.58
10/11/18	Chris Koenig, Overtime Meals - Attorney, Chicago, IL	20.00
10/12/18	Standard Copies or Prints	0.16
10/12/18	Standard Copies or Prints	0.96

Legal Services for the Period Ending October 31, 2018

Invoice Number: 1050006761

Westmoreland Coal Company

Matter Number: 42917-66

[Westmoreland Group] Expenses

<u>Date</u>	<u>Description</u>	<u>Amount</u>
10/12/18	Standard Copies or Prints	0.48
10/12/18	Standard Copies or Prints	5.12
10/12/18	Standard Copies or Prints	13.12
10/12/18	Standard Copies or Prints	4.00
10/12/18	Standard Copies or Prints	3.52
10/12/18	Standard Copies or Prints	10.40
10/12/18	Color Copies or Prints	29.70
10/12/18	Color Copies or Prints	27.50
10/12/18	Color Copies or Prints	1.10
10/12/18	Color Copies or Prints	0.55
10/12/18	Color Copies or Prints	7.70
10/12/18	Gregory F. Pesce - Taxi	16.10
10/12/18	BOSTON COACH CORPORATION - NICHOLAS ADZIMA - transportation to/from airport	403.15
10/12/18	RESTRUCTURING CONCEPTS LLC - Chapter 11 Dockets Usage by Nicholas Adzima on 9/26/2018	50.00
10/12/18	THOMSON REUTERS - WEST PUBLISHING CORP - WESTLAW, Research Charges, Adzima, Nicholas, 10/12/2018	83.58
10/12/18	Mohsen Ghazi - Taxi	7.75
10/12/18	Gabriela Zamfir, Taxi	13.58
10/13/18	Gregory Pesce, Internet	10.99
10/13/18	Gregory Pesce, Agency Fee	35.00
10/13/18	Gregory Pesce, Transportation To/From Airport	140.05
10/13/18	Gregory F. Pesce - Taxi	58.50
10/13/18	SEAMLESS NORTH AMERICA LLC - Foster Julia 10/08/2018 OT Meal	42.00
10/13/18	SEAMLESS NORTH AMERICA LLC - Mijares-Shafai Gerardo 10/10/2018 OT Meal	41.81
10/15/18	Standard Copies or Prints	0.32
10/15/18	Standard Copies or Prints	8.80
10/15/18	Standard Copies or Prints	22.40
10/15/18	Standard Copies or Prints	3.04
10/15/18	Standard Copies or Prints	0.48
10/15/18	Standard Copies or Prints	4.48
10/15/18	Standard Copies or Prints	3.36
10/15/18	Standard Copies or Prints	4.16
10/15/18	Color Copies or Prints	1.10

Legal Services for the Period Ending October 31, 2018

Invoice Number: 1050006761

Westmoreland Coal Company

Matter Number: 42917-66

[Westmoreland Group] Expenses

<u>Date</u>	<u>Description</u>	<u>Amount</u>
10/15/18	Color Copies or Prints	30.25
10/15/18	Color Copies or Prints	3.85
10/15/18	FEDERAL EXPRESS	39.88
10/15/18	SUNNY'S WORLDWIDE - K&E and Westmoreland team 10/09/2018	429.00
10/15/18	SUNNY'S WORLDWIDE - KOHN GARY and Michael Hutchinson to/from airport - 10/09/2018	238.95
10/15/18	CROWN CARS & LIMOUSINES - Gregory Pesce to/from airport - 10/09/2018	94.85
10/15/18	AVANTI TRANSPORTATION - to/from airport 10/9/18	86.25
10/15/18	AVANTI TRANSPORTATION - to/from airport 10/9/18	86.25
10/15/18	AVANTI TRANSPORTATION - to/from airport 10/9/18	82.25
10/15/18	FLASH DATA LLC - Outside copies for first day orders.	1,401.35
10/15/18	THOMSON REUTERS - WEST PUBLISHING CORP - WESTLAW, Research Charges, Ben Meir, Maya, 10/15/2018	54.50
10/15/18	THOMSON REUTERS - WEST PUBLISHING CORP - WESTLAW, Research Charges, McDonald, Allison, 10/15/2018	50.21
10/15/18	LEXISNEXIS - LEXISNEXIS, LexisNexis Research, Sexton, Anthony, 10/15/2018	52.86
10/15/18	Gerardo Mijares-Shafai, Taxi, 10/15/2018	13.10
10/15/18	Gregory Pesce, Taxi, 10/15/2018	15.00
10/15/18	Mohsen Ghazi, Taxi, 10/15/2018	9.25
10/15/18	Mohsen Ghazi, Overtime Meals - Attorney, Chicago, IL	20.00
10/15/18	FEDERAL EXPRESS	21.05
10/16/18	Standard Copies or Prints	12.96
10/16/18	Standard Copies or Prints	0.48
10/16/18	Standard Copies or Prints	12.48
10/16/18	Standard Copies or Prints	3.36
10/16/18	Standard Copies or Prints	4.32
10/16/18	Standard Copies or Prints	2.56
10/16/18	Standard Copies or Prints	6.56
10/16/18	Standard Copies or Prints	1.28
10/16/18	Color Copies or Prints	4.95
10/16/18	Color Copies or Prints	5.50
10/16/18	Color Copies or Prints	38.50
10/16/18	THOMSON REUTERS - WEST PUBLISHING CORP - WESTLAW, Research Charges, Welch, Melinda, 10/16/2018	33.47
10/16/18	Mohsen Ghazi, Taxi, 10/16/2018	9.00

Legal Services for the Period Ending October 31, 2018

Invoice Number: 1050006761

Westmoreland Coal Company

Matter Number: 42917-66

[Westmoreland Group] Expenses

<u>Date</u>	<u>Description</u>	<u>Amount</u>
10/16/18	Mohsen Ghazi, Overtime Meals - Attorney, Chicago, IL Overtime Meal 10/16/2018	10.76
10/17/18	Standard Copies or Prints	0.16
10/17/18	Standard Copies or Prints	43.04
10/17/18	Standard Copies or Prints	4.80
10/17/18	Standard Copies or Prints	3.20
10/17/18	Standard Copies or Prints	150.40
10/17/18	Standard Copies or Prints	1.12
10/17/18	Standard Copies or Prints	12.48
10/17/18	Standard Copies or Prints	11.84
10/17/18	Standard Copies or Prints	19.04
10/17/18	Binding	7.00
10/17/18	Tabs/Indexes/Dividers	20.80
10/17/18	Color Copies or Prints	28.60
10/17/18	Color Copies or Prints	35.20
10/17/18	Color Copies or Prints	78.65
10/17/18	Color Copies or Prints	23.10
10/17/18	Color Copies or Prints	53.90
10/17/18	Color Copies or Prints	23.65
10/17/18	Color Copies or Prints	90.20
10/17/18	Color Copies or Prints	77.00
10/17/18	Scanned Images	4.80
10/17/18	Jonathan Levin - Taxi	15.21
10/17/18	Chris Koenig, Overtime Meals - Attorney, Chicago, IL 10/17/2018	20.00
10/18/18	Standard Copies or Prints	2.40
10/18/18	Standard Copies or Prints	0.16
10/18/18	Standard Copies or Prints	24.00
10/18/18	Standard Copies or Prints	26.24
10/18/18	Standard Copies or Prints	3.04
10/18/18	Standard Copies or Prints	13.12
10/18/18	Standard Copies or Prints	33.92
10/18/18	Standard Copies or Prints	0.32
10/18/18	Color Copies or Prints	30.25
10/18/18	Color Copies or Prints	3.30
10/18/18	Color Copies or Prints	13.20
10/18/18	Color Copies or Prints	26.40

Legal Services for the Period Ending October 31, 2018

Invoice Number: 1050006761

Westmoreland Coal Company

Matter Number: 42917-66

[Westmoreland Group] Expenses

<u>Date</u>	<u>Description</u>	<u>Amount</u>
10/18/18	Color Copies or Prints	25.85
10/18/18	Scanned Images	3.84
10/18/18	Scanned Images	23.04
10/18/18	LEXISNEXIS - LEXISNEXIS, LexisNexis Research, Ghazi, Mohsen, 10/18/2018	103.55
10/18/18	Gerardo Mijares-Shafai, Taxi	10.25
10/18/18	Gregory Pesce, Taxi	13.70
10/18/18	Mohsen Ghazi - Taxi	17.23
10/18/18	Neda Davanipour - Overtime Meals - Attorney, New York, NY	40.00
10/19/18	Standard Copies or Prints	8.80
10/19/18	Standard Copies or Prints	54.72
10/19/18	Standard Copies or Prints	0.16
10/19/18	Standard Copies or Prints	10.08
10/19/18	Standard Copies or Prints	16.64
10/19/18	Standard Copies or Prints	0.16
10/19/18	Color Copies or Prints	39.05
10/19/18	Color Copies or Prints	17.60
10/19/18	Color Copies or Prints	481.80
10/19/18	Color Copies or Prints	0.55
10/19/18	Color Copies or Prints	11.00
10/19/18	Scanned Images	9.12
10/19/18	VITAL TRANSPORTATION SERVICES INC - BENMEIR MAYA - to/from airport 10/09/2018	74.33
10/19/18	VITAL TRANSPORTATION SERVICES INC - ADZIMA NICHOLAS to/from airport - 10/10/2018	94.07
10/19/18	LEXISNEXIS - LEXISNEXIS, LexisNexis Research, Ghazi, Mohsen, 10/19/2018	232.18
10/19/18	Gregory Pesce, Taxi	14.25
10/19/18	VITAL TRANSPORTATION SERVICES INC - ORREN ROBERT - 10/09/2018	28.96
10/19/18	Gerardo Mijares-Shafai, Taxi	16.57
10/19/18	Mohsen Ghazi - Taxi	9.25
10/20/18	Standard Copies or Prints	17.92
10/20/18	Standard Copies or Prints	0.16
10/20/18	Color Copies or Prints	18.70
10/20/18	SEAMLESS NORTH AMERICA LLC - Mijares-Shafai Gerardo 10/15/2018 OT Meal	39.81

Legal Services for the Period Ending October 31, 2018

Invoice Number: 1050006761

Westmoreland Coal Company

Matter Number: 42917-66

[Westmoreland Group] Expenses

<u>Date</u>	<u>Description</u>	<u>Amount</u>
10/20/18	SEAMLESS NORTH AMERICA LLC - Ghazi Mohsen 10/18/2018 OT Meal	20.00
10/20/18	SEAMLESS NORTH AMERICA LLC - Sexton Anthony 10/15/2018 OT Meal	18.09
10/20/18	SEAMLESS NORTH AMERICA LLC - Mijares-Shafai Gerardo 10/17/2018 OT Meal	37.96
10/21/18	Neda Davanipour, Taxi	25.10
10/21/18	Neda Davanipour - Taxi	24.96
10/22/18	Standard Copies or Prints	24.32
10/22/18	Standard Copies or Prints	30.24
10/22/18	Standard Copies or Prints	0.16
10/22/18	Standard Copies or Prints	1.44
10/22/18	Standard Copies or Prints	4.80
10/22/18	Standard Copies or Prints	4.80
10/22/18	Standard Copies or Prints	16.00
10/22/18	Color Copies or Prints	36.85
10/22/18	Color Copies or Prints	48.95
10/22/18	Color Copies or Prints	5.50
10/22/18	Color Copies or Prints	100.65
10/22/18	Color Copies or Prints	11.00
10/22/18	Color Copies or Prints	123.20
10/22/18	Scanned Images	4.32
10/22/18	Scanned Images	8.80
10/22/18	Scanned Images	25.92
10/22/18	Gabriela Zamfir, Taxi	14.23
10/22/18	Gregory Pesce, Taxi	13.70
10/22/18	Gerardo Mijares-Shafai, Taxi	13.25
10/22/18	Allyson Smith, Taxi	23.76
10/22/18	Gabriela Zamfir, Overtime Meals - Attorney, Chicago, IL	20.00
10/22/18	Gerardo Mijares-Shafai, Taxi	20.00
10/23/18	Gregory Pesce, Internet	15.99
10/23/18	Standard Copies or Prints	0.32
10/23/18	Standard Copies or Prints	0.32
10/23/18	Standard Copies or Prints	0.16
10/23/18	Standard Copies or Prints	24.32
10/23/18	Standard Copies or Prints	13.12
10/23/18	Standard Copies or Prints	2.40

Legal Services for the Period Ending October 31, 2018

Invoice Number: 1050006761

Westmoreland Coal Company

Matter Number: 42917-66

[Westmoreland Group] Expenses

<u>Date</u>	<u>Description</u>	<u>Amount</u>
10/23/18	Standard Copies or Prints	3.84
10/23/18	Color Copies or Prints	28.60
10/23/18	Color Copies or Prints	1.10
10/23/18	Color Copies or Prints	168.30
10/23/18	Gregory Pesce, Airfare, New York, NY 10/23/2018 to 10/26/2018	698.30
10/23/18	Gregory Pesce, Agency Fee, 10/23/2018	21.00
10/23/18	Gerardo Mijares-Shafai, Taxi	13.40
10/23/18	Neda Davanipour - Taxi	8.61
10/23/18	Gerardo Mijares-Shafai, Taxi, 10/23/2018	8.91
10/24/18	Standard Copies or Prints	6.40
10/24/18	Standard Copies or Prints	9.28
10/24/18	Standard Copies or Prints	0.16
10/24/18	Standard Copies or Prints	2.56
10/24/18	Standard Copies or Prints	3.84
10/24/18	Standard Copies or Prints	3.52
10/24/18	Standard Copies or Prints	17.60
10/24/18	Standard Copies or Prints	13.92
10/24/18	Color Copies or Prints	8.25
10/24/18	Color Copies or Prints	8.80
10/24/18	Color Copies or Prints	150.15
10/24/18	Scanned Images	6.72
10/24/18	Gregory Pesce, Lodging, New York, NY 10/23/2018 to 10/24/2018, 10/24/2018	749.38
10/24/18	LEXISNEXIS - LEXISNEXIS, LexisNexis Research, Sexton, Anthony, 10/24/2018	51.77
10/24/18	Gerardo Mijares-Shafai, Taxi	13.70
10/25/18	Standard Copies or Prints	3.04
10/25/18	Standard Copies or Prints	37.12
10/25/18	Color Copies or Prints	95.15
10/25/18	MACH 5 COURIERS INC - Mach 5 invoice for October	34.95
10/25/18	FLASH DATA LLC - color 8.5X11, coil binding, blowbacks with assembly	819.45
10/25/18	Maya Ben Meir - Taxi	5.72
10/25/18	Gerardo Mijares-Shafai, Taxi	12.80
10/25/18	Gerardo Mijares-Shafai, Taxi	15.04
10/26/18	Standard Copies or Prints	5.76

Legal Services for the Period Ending October 31, 2018

Invoice Number: 1050006761

Westmoreland Coal Company

Matter Number: 42917-66

[Westmoreland Group] Expenses

<u>Date</u>	<u>Description</u>	<u>Amount</u>
10/26/18	Standard Copies or Prints	22.72
10/26/18	Standard Copies or Prints	2.08
10/26/18	Standard Copies or Prints	2.40
10/26/18	Standard Copies or Prints	0.96
10/26/18	Standard Copies or Prints	1.12
10/26/18	Color Copies or Prints	1.10
10/26/18	Color Copies or Prints	124.30
10/26/18	Color Copies or Prints	62.15
10/26/18	Gregory Pesce, Travel Meals, Chicago, IL	14.24
10/27/18	Standard Copies or Prints	3.36
10/27/18	Color Copies or Prints	91.85
10/27/18	Color Copies or Prints	4.95
10/27/18	SEAMLESS NORTH AMERICA LLC - Mijares-Shafai Gerardo 10/24/2018 OT Meal	41.83
10/27/18	Steve Schwarzbach - Overtime Meals - Attorney, Houston, TX	20.00
10/27/18	Steve Schwarzbach - Overtime Meals - Attorney, Houston, TX	20.00
10/29/18	Standard Copies or Prints	3.36
10/29/18	Standard Copies or Prints	7.20
10/29/18	Standard Copies or Prints	6.72
10/29/18	Standard Copies or Prints	1.60
10/29/18	Standard Copies or Prints	19.52
10/29/18	Standard Copies or Prints	10.72
10/29/18	Standard Copies or Prints	1.60
10/29/18	Color Copies or Prints	62.15
10/29/18	Color Copies or Prints	8.80
10/29/18	Color Copies or Prints	32.45
10/29/18	Color Copies or Prints	9.90
10/29/18	Color Copies or Prints	9.35
10/29/18	Color Copies or Prints	96.80
10/29/18	Color Copies or Prints	52.80
10/29/18	Color Copies or Prints	42.35
10/29/18	Color Copies or Prints	36.85
10/29/18	CROWN CARS & LIMOUSINES - PESCE/GREGORY FRANCIS 10/26/2018 to/from airports	94.85
10/29/18	Gregory Pesce, Taxi	14.00
10/29/18	Steve Schwarzbach - Overtime Meals - Attorney, Houston, TX	20.00
10/29/18	FEDERAL EXPRESS	13.88

Legal Services for the Period Ending October 31, 2018

Invoice Number: 1050006761

Westmoreland Coal Company

Matter Number: 42917-66

[Westmoreland Group] Expenses

<u>Date</u>	<u>Description</u>	<u>Amount</u>
10/29/18	FEDERAL EXPRESS	12.12
10/30/18	Standard Copies or Prints	2.08
10/30/18	Standard Copies or Prints	1.92
10/30/18	Standard Copies or Prints	2.56
10/30/18	Standard Copies or Prints	6.72
10/30/18	Color Copies or Prints	9.90
10/30/18	Color Copies or Prints	14.85
10/30/18	Color Copies or Prints	56.65
10/30/18	Color Copies or Prints	9.90
10/30/18	Neda Davanipour - Taxi	8.92
10/31/18	WEST UNIFIED COMMUNICATIONS SERVICES INC - Conf calls	11.89
10/31/18	WEST UNIFIED COMMUNICATIONS SERVICES INC - Teleconference Services	1.81
10/31/18	WEST UNIFIED COMMUNICATIONS SERVICES INC - Teleconference Services	0.42
10/31/18	WEST UNIFIED COMMUNICATIONS SERVICES INC - Teleconference Services	3.23
10/31/18	WEST UNIFIED COMMUNICATIONS SERVICES INC - Teleconference Services	0.99
10/31/18	WEST UNIFIED COMMUNICATIONS SERVICES INC - Teleconference Services	0.56
10/31/18	WEST UNIFIED COMMUNICATIONS SERVICES INC - Teleconference Services	1.48
10/31/18	WEST UNIFIED COMMUNICATIONS SERVICES INC - Teleconference Services	3.95
10/31/18	WEST UNIFIED COMMUNICATIONS SERVICES INC - Teleconference Services	0.79
10/31/18	WEST UNIFIED COMMUNICATIONS SERVICES INC - Teleconference Services	6.53
10/31/18	WEST UNIFIED COMMUNICATIONS SERVICES INC - Teleconference Services	0.74
10/31/18	WEST UNIFIED COMMUNICATIONS SERVICES INC - Teleconference Services	0.62
10/31/18	WEST UNIFIED COMMUNICATIONS SERVICES INC - Teleconference Services	1.58
10/31/18	WEST UNIFIED COMMUNICATIONS SERVICES INC - Teleconference Services	3.74
10/31/18	WEST UNIFIED COMMUNICATIONS SERVICES INC - Teleconference Services	2.36

Legal Services for the Period Ending October 31, 2018

Invoice Number: 1050006761

Westmoreland Coal Company

Matter Number: 42917-66

[Westmoreland Group] Expenses

<u>Date</u>	<u>Description</u>	<u>Amount</u>
10/31/18	WEST UNIFIED COMMUNICATIONS SERVICES INC - Teleconference Services	0.32
10/31/18	WEST UNIFIED COMMUNICATIONS SERVICES INC - Conference calls.	7.41
10/31/18	WEST UNIFIED COMMUNICATIONS SERVICES INC - Conference calls	1.87
10/31/18	WEST UNIFIED COMMUNICATIONS SERVICES INC - Intercall invoice for Angel Torres	5.48
10/31/18	WEST UNIFIED COMMUNICATIONS SERVICES INC - Intercall invoice for Angel Torres	1.91
10/31/18	WEST UNIFIED COMMUNICATIONS SERVICES INC - Teleconference	0.88
10/31/18	WEST UNIFIED COMMUNICATIONS SERVICES INC - October teleconferences	25.26
10/31/18	WEST UNIFIED COMMUNICATIONS SERVICES INC - Telephone conferences regarding Westmoreland Coal Company.	20.65
10/31/18	WEST UNIFIED COMMUNICATIONS SERVICES INC - W Becker conference calls October 2018	21.13
10/31/18	WEST UNIFIED COMMUNICATIONS SERVICES INC - Conference Calls - Randy Santa Ana	13.53
10/31/18	WEST UNIFIED COMMUNICATIONS SERVICES INC - Intercall invoice for Roxanne Walton	4.06
10/31/18	WEST UNIFIED COMMUNICATIONS SERVICES INC - October Teleconferences	63.34
10/31/18	WEST UNIFIED COMMUNICATIONS SERVICES INC - Conference calls.	67.52
10/31/18	WEST UNIFIED COMMUNICATIONS SERVICES INC - Intercall invoice for Roxanne Walton	2.06
10/31/18	WEST UNIFIED COMMUNICATIONS SERVICES INC - Intercall invoice for Roxanne Walton	1.58
10/31/18	WEST UNIFIED COMMUNICATIONS SERVICES INC - Intercall invoice for Roxanne Walton	0.13
10/31/18	WEST UNIFIED COMMUNICATIONS SERVICES INC - Intercall invoice for Roxanne Walton	8.70
10/31/18	WEST UNIFIED COMMUNICATIONS SERVICES INC - Intercall invoice for Roxanne Walton	0.31
10/31/18	Standard Copies or Prints	0.16
10/31/18	Standard Copies or Prints	8.00
10/31/18	Standard Copies or Prints	3.20
10/31/18	Standard Copies or Prints	12.16

Legal Services for the Period Ending October 31, 2018

Invoice Number: 1050006761

Westmoreland Coal Company

Matter Number: 42917-66

[Westmoreland Group] Expenses

<u>Date</u>	<u>Description</u>	<u>Amount</u>
10/31/18	Standard Copies or Prints	3.36
10/31/18	Standard Copies or Prints	9.44
10/31/18	Standard Copies or Prints	2.40
10/31/18	Standard Copies or Prints	0.80
10/31/18	Color Copies or Prints	52.25
10/31/18	Color Copies or Prints	46.20
10/31/18	Color Copies or Prints	107.80
10/31/18	Color Copies or Prints	26.95
10/31/18	Color Copies or Prints	3.30
10/31/18	Color Copies or Prints	3.85
10/31/18	Color Copies or Prints	9.90
10/31/18	Gregory Pesce, Taxi	13.40
10/31/18	Gerardo Mijares-Shafai, Taxi	15.90
		\$ 21,604.55

KIRKLAND & ELLIS LLP

AND AFFILIATED PARTNERSHIPS

601 Lexington Avenue
New York, NY 10022

FEIN 36-1326630

January 9, 2019

Westmoreland Coal Company
9540 South Maroon Circle, Suite 300
Englewood, CO 80112

Attn: Michael Hutchinson

Invoice Number: 1050008341

Client Matter: 42917-66

In the Matter of [Westmoreland Group] Expenses

For expenses incurred through November 30, 2018
(see attached Description of Expenses for detail)

\$ 58,043.06

Total expenses incurred

\$ 58,043.06

Legal Services for the Period Ending November 30, 2018
 Westmoreland Coal Company
 [Westmoreland Group] Expenses

Invoice Number: 1050008341
 Matter Number: 42917-66

Description of Expenses

<u>Date</u>	<u>Description</u>	<u>Amount</u>
10/09/18	Julia R. Foster - Travel Meals, Houston	13.83
10/09/18	CSC - WESTMORELAND COAL COMPANY	3,832.45
10/09/18	Gerardo Mijares-Shafai - Taxi	13.00
10/10/18	Neda Davanipour - Neda Davanipour, Travel Meals, Chicago, IL 10/10/2018	10.15
10/12/18	RESTRUCTURING CONCEPTS LLC - Chapter 11 Dockets Usage by Katie Kane on 9/6/2018	113.00
10/12/18	RESTRUCTURING CONCEPTS LLC - Chapter 11 Dockets Usage by Anthony Abate on 9/11/2018	20.00
10/12/18	RESTRUCTURING CONCEPTS LLC - Chapter 11 Dockets Usage by Ryan Besaw on 9/21/2018	60.00
10/12/18	RESTRUCTURING CONCEPTS LLC - Chapter 11 Dockets Usage by Ryan Besaw on 9/25/2018	40.00
10/12/18	RESTRUCTURING CONCEPTS LLC - Chapter 11 Dockets Usage by Mary Shackleton on 9/23/2018	52.00
10/12/18	RESTRUCTURING CONCEPTS LLC - Chapter 11 Dockets Usage by Ryan Besaw on 9/17/2018	20.00
10/12/18	RESTRUCTURING CONCEPTS LLC - Chapter 11 Dockets Usage by Hannah Kupsky on 9/11/2018	107.00
10/12/18	RESTRUCTURING CONCEPTS LLC - Chapter 11 Dockets Usage by Chris Koenig on 9/27/2018	34.00
10/12/18	RESTRUCTURING CONCEPTS LLC - Chapter 11 Dockets Usage by Chris Koenig on 9/26/2018	11.00
10/12/18	RESTRUCTURING CONCEPTS LLC - Chapter 11 Dockets Usage by Chris Koenig on 9/24/2018	10.00
10/12/18	RESTRUCTURING CONCEPTS LLC - Chapter 11 Dockets Usage by Ryan Besaw on 9/28/2018	20.00
10/12/18	RESTRUCTURING CONCEPTS LLC - Chapter 11 Dockets Usage by Robert Orren on 9/6/2018	87.00
10/12/18	RESTRUCTURING CONCEPTS LLC - Chapter 11 Dockets Usage by Ryan Besaw on 9/10/2018	40.00
10/15/18	CROWN CARS & LIMOUSINES - PESCE/GREGORY transportation to/from airport	72.45
10/17/18	Julia Foster, Airfare, Houston, TX 10/28/2018 to 11/01/2018, Meeting with client. 10/17/2018	956.66
10/17/18	Julia Foster, Agency Fee, Meeting with client. 10/17/2018	58.00

Legal Services for the Period Ending November 30, 2018
 Westmoreland Coal Company
 [Westmoreland Group] Expenses

Invoice Number: 1050008341
 Matter Number: 42917-66

<u>Date</u>	<u>Description</u>	<u>Amount</u>
10/17/18	Gabriela Zamfir, Taxi, 10/17/2018	18.17
10/17/18	Gerardo Mijares-Shafai, Taxi, Overtime Transportation 10/17/2018	12.80
10/18/18	Neda Davanipour - Overtime Meals - Attorney	20.00
10/21/18	Neda Davanipour, Taxi, Overtime	25.10
10/21/18	Neda Davanipour, Taxi, Overtime	24.96
10/21/18	SEAMLESS NORTH AMERICA LLC - Levin Jonathan - 10/17/2018	20.00
10/21/18	SEAMLESS NORTH AMERICA LLC - Davanipour Neda - 10/16/2018	20.00
10/21/18	SEAMLESS NORTH AMERICA LLC - Davanipour Neda - 10/21/2018	20.00
10/22/18	Michael B. Slade - Michael Slade, Agency Fee	58.00
10/22/18	Michael B. Slade - Michael Slade, Airfare, New York; Houston 11/15/2018 to 11/16/2018, 10/22/2018	698.30
10/22/18	THOMSON REUTERS - WEST PUBLISHING CORP - WESTLAW, Research Charges, Saretsky, Michael, 10/22/2018	46.06
10/26/18	Maya Ben Meir, 10/26/2018 OT Taxi	5.99
10/26/18	VITAL TRANSPORTATION SERVICES INC - ORREN ROBERT - 10/16/2018, OT Taxi	28.96
10/28/18	SEAMLESS NORTH AMERICA LLC - Davanipour Neda - 10/22/2018	20.00
10/28/18	SEAMLESS NORTH AMERICA LLC - Davanipour Neda - 10/25/2018	20.00
10/28/18	SEAMLESS NORTH AMERICA LLC - Smith Allyson - 10/22/2018	20.00
10/29/18	Julia Foster, Lodging, Houston, TX 10/29/2018 to 11/01/2018, Meeting with client. 10/29/2018	321.75
10/29/18	CROWN CARS & LIMOUSINES - PESCE/GREGORY FRANCIS transportation to/from airport	72.45
10/29/18	Julia Foster, Travel Meals, Chicago, IL Meeting with client. Julia Foster 10/29/2018	12.43
10/29/18	Julia Foster, Travel Meals, Chicago, IL Meeting with client. Julia Foster 10/29/2018	21.78
10/29/18	Julia Foster, Travel Meals, Houston, TX Meeting with client. Julia Foster 10/29/2018	65.00
10/30/18	Julia Foster, Taxi, Meeting with client. 10/30/2018	9.12
10/30/18	Julia Foster, Lodging, Houston, TX 10/29/2018 to 11/01/2018, Meeting with client. 10/30/2018	321.75

Legal Services for the Period Ending November 30, 2018
Westmoreland Coal Company
[Westmoreland Group] Expenses

Invoice Number: 1050008341
Matter Number: 42917-66

<u>Date</u>	<u>Description</u>	<u>Amount</u>
10/30/18	Julia Foster, Travel Meals, Houston, TX Meeting with client. Julia Foster 10/30/2018	12.83
10/31/18	WEST UNIFIED COMMUNICATIONS SERVICES INC - Conference calls	1.97
10/31/18	Julia Foster to/from airport transportation.	86.25
10/31/18	Julia Foster, Lodging, Houston, TX 10/29/2018 to 11/01/2018, Meeting with client. 10/31/2018	321.75
10/31/18	Julia Foster, Travel Meals, Houston, TX Meeting with client. Julia Foster 10/31/2018	56.55
10/31/18	Julia Foster, Travel Meals, Houston, TX Meeting with client. Julia Foster 10/31/2018	17.10
10/31/18	THOMSON REUTERS - WEST PUBLISHING CORP - WESTLAW, Research Charges, Saretsky, Michael, 10/31/2018	50.06
11/01/18	Standard Copies or Prints	2.72
11/01/18	Standard Copies or Prints	0.96
11/01/18	Standard Copies or Prints	0.32
11/01/18	Standard Copies or Prints	0.64
11/01/18	Standard Copies or Prints	2.88
11/01/18	Standard Copies or Prints	1.76
11/01/18	Standard Copies or Prints	6.72
11/01/18	Color Copies or Prints	10.45
11/01/18	Color Copies or Prints	3.85
11/01/18	Julia Foster, Taxi, 11/01/2018	9.00
11/01/18	Gregory F. Pesce - Gregory Pesce, Agency Fee, 11/01/2018	58.00
11/01/18	Gregory F. Pesce - Gregory Pesce, Airfare, New York, NY 11/01/2018 to 11/02/2018	1,066.10
11/01/18	Timothy Robert Bow - Timothy Bow, Airfare, Houston, TX 11/14/2018 to 11/15/2018	1,072.40
11/01/18	Julia Foster, Transportation To/From Airport	69.76
11/01/18	Julia Foster, Travel Meals, Houston	12.83
11/01/18	Julia Foster, Travel Meals, Houston, TX	65.02
11/01/18	THOMSON REUTERS - WEST PUBLISHING CORP - WESTLAW, Research Charges, Saretsky, Michael, 11/1/2018	65.90
11/01/18	THOMSON REUTERS - WEST PUBLISHING CORP - WESTLAW, Research Charges, McKeever, Xanath, 11/1/2018	125.84
11/01/18	UNITED DISPATCH - ANTHONY ABATE OT Transportation 10/09/2018	22.25
11/02/18	Gregory Pesce, Internet, 11/02/2018	12.99
11/02/18	Standard Copies or Prints	604.16

Legal Services for the Period Ending November 30, 2018
 Westmoreland Coal Company
 [Westmoreland Group] Expenses

Invoice Number: 1050008341
 Matter Number: 42917-66

<u>Date</u>	<u>Description</u>	<u>Amount</u>
11/02/18	Standard Copies or Prints	3.36
11/02/18	Standard Copies or Prints	0.64
11/02/18	Standard Copies or Prints	3.04
11/02/18	Standard Copies or Prints	3.04
11/02/18	Color Copies or Prints	4.40
11/02/18	Color Copies or Prints	24.20
11/02/18	VITAL TRANSPORTATION SERVICES INC - PESCE GREGORY - transportation to/from airport 10/24/2018	117.88
11/02/18	Gregory Pesce, Taxi, 11/02/2018	12.05
11/02/18	Gregory F. Pesce - Gregory Pesce, Lodging, New York, NY 11/01/2018 to 11/02/2018	749.38
11/02/18	Gregory Pesce, Airfare, New York, NY 11/01/2018 to 11/02/2018	(367.80)
11/02/18	VITAL TRANSPORTATION SERVICES INC - PESCE GREGORY - transportation to/from airport 10/23/2018	15.04
11/02/18	Gregory Pesce, Travel Meals, Flushing, NY	17.45
11/02/18	Gregory Pesce, Travel Meals, New York, NY - K&E and Morrison & Forester Teams 11/02/2018	283.53
11/02/18	RESTRUCTURING CONCEPTS LLC - Chapter 11 Dockets Usage by Anthony Abate on 10/29/2018	20.00
11/02/18	RESTRUCTURING CONCEPTS LLC - Chapter 11 Dockets Usage by Julia Foster on 10/15/2018	40.00
11/02/18	RESTRUCTURING CONCEPTS LLC - Chapter 11 Dockets Usage by Robert Orren on 10/12/2018	11.00
11/02/18	RESTRUCTURING CONCEPTS LLC - Chapter 11 Dockets Usage by Julia Foster on 10/17/2018	40.00
11/02/18	RESTRUCTURING CONCEPTS LLC - Chapter 11 Dockets Usage by Anthony Abate on 10/9/2018	80.00
11/02/18	RESTRUCTURING CONCEPTS LLC - Chapter 11 Dockets Usage by Anthony Abate on 10/12/2018	20.00
11/02/18	RESTRUCTURING CONCEPTS LLC - Chapter 11 Dockets Usage by Robert Orren on 10/6/2018	10.00
11/02/18	RESTRUCTURING CONCEPTS LLC - Chapter 11 Dockets Usage by Anthony Abate on 10/17/2018	20.00
11/02/18	THOMSON REUTERS - WEST PUBLISHING CORP - WESTLAW, Research Charges, McDonald, Allison, 11/2/2018	5.13
11/02/18	THOMSON REUTERS - WEST PUBLISHING CORP - WESTLAW, Research Charges, McKeever, Xanath, 11/2/2018	123.91
11/03/18	Standard Copies or Prints	2.08
11/03/18	Color Copies or Prints	53.35

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<u>Date</u>	<u>Description</u>	<u>Amount</u>
11/03/18	SEAMLESS NORTH AMERICA LLC - Ghazi Mohsen 11/01/2018 OT Meal	20.00
11/04/18	Timothy Bow, Internet	12.00
11/04/18	Standard Copies or Prints	0.32
11/04/18	Color Copies or Prints	11.00
11/04/18	THOMSON REUTERS - WEST PUBLISHING CORP - WESTLAW, Research Charges, McDonald, Allison, 11/4/2018	17.96
11/04/18	SEAMLESS NORTH AMERICA LLC - Davanipour Neda - 10/31/2018	20.00
11/05/18	Standard Copies or Prints	12.64
11/05/18	Standard Copies or Prints	3.36
11/05/18	Standard Copies or Prints	2.88
11/05/18	Standard Copies or Prints	3.20
11/05/18	Standard Copies or Prints	1.92
11/05/18	Standard Copies or Prints	0.32
11/05/18	Standard Copies or Prints	0.16
11/05/18	Standard Copies or Prints	609.44
11/05/18	Standard Copies or Prints	2.56
11/05/18	Standard Copies or Prints	27.84
11/05/18	Standard Copies or Prints	6.72
11/05/18	Standard Copies or Prints	16.48
11/05/18	Color Copies or Prints	63.25
11/05/18	Color Copies or Prints	62.15
11/05/18	Color Copies or Prints	3.85
11/05/18	Color Copies or Prints	8.80
11/05/18	Color Copies or Prints	3.85
11/05/18	Color Copies or Prints	56.10
11/05/18	Scanned Images	0.64
11/05/18	CROWN CARS & LIMOUSINES - FOSTER/JULIA R 11/01/2018 transportation to/from airport	99.85
11/05/18	THOMSON REUTERS - WEST PUBLISHING CORP - WESTLAW, Research Charges, McDonald, Allison, 11/5/2018	17.96
11/05/18	THOMSON REUTERS - WEST PUBLISHING CORP - WESTLAW, Research Charges, McKeever, Xanath, 11/5/2018	16.47
11/05/18	Whitney L. Becker - Whitney Becker, Taxi, overtime taxi 11/05/2018	2.91
11/05/18	Whitney L. Becker - Whitney Becker, Taxi, overtime taxi 11/05/2018	2.91

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11/05/18	Whitney L. Becker - Whitney Becker, Taxi, overtime taxi 11/05/2018	2.91
11/06/18	Standard Copies or Prints	1.92
11/06/18	Standard Copies or Prints	1.60
11/06/18	Standard Copies or Prints	5.28
11/06/18	Standard Copies or Prints	5.60
11/06/18	Standard Copies or Prints	0.80
11/06/18	Standard Copies or Prints	2.88
11/06/18	Color Copies or Prints	0.55
11/06/18	Color Copies or Prints	5.50
11/06/18	Color Copies or Prints	184.25
11/06/18	Color Copies or Prints	7.70
11/06/18	Color Copies or Prints	3.30
11/06/18	THOMSON REUTERS - WEST PUBLISHING CORP - WESTLAW, Research Charges, McKeever, Xanath, 11/6/2018	346.66
11/06/18	THOMSON REUTERS - WEST PUBLISHING CORP - WESTLAW, Research Charges, Mijares-Shafai, Gerardo, 11/6/2018	35.91
11/06/18	Gerardo Mijares-Shafai - Gerardo Mijares-Shafai, Taxi, Overtime Transportation 11/06/2018	12.80
11/07/18	Standard Copies or Prints	7.04
11/07/18	Standard Copies or Prints	0.96
11/07/18	Standard Copies or Prints	3.68
11/07/18	Standard Copies or Prints	404.96
11/07/18	Standard Copies or Prints	0.80
11/07/18	Standard Copies or Prints	12.32
11/07/18	Standard Copies or Prints	0.32
11/07/18	Color Copies or Prints	13.75
11/07/18	Color Copies or Prints	51.15
11/07/18	Color Copies or Prints	4.40
11/07/18	Color Copies or Prints	892.65
11/07/18	Color Copies or Prints	64.90
11/07/18	Stephen Hessler, Airfare, Houston to New York 11/15/2018 to 11/15/2018, 11/07/2018	1,251.70
11/07/18	Stephen Hessler, Agency Fee, 11/07/2018	58.00
11/07/18	THOMSON REUTERS - WEST PUBLISHING CORP - WESTLAW, Research Charges, Zamfir, Gabriela, 11/7/2018	35.91

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<u>Date</u>	<u>Description</u>	<u>Amount</u>
11/07/18	THOMSON REUTERS - WEST PUBLISHING CORP - WESTLAW, Research Charges, Abelson, Steve, 11/7/2018	1,215.89
11/07/18	THOMSON REUTERS - WEST PUBLISHING CORP - WESTLAW, Research Charges, Dolphin, James, 11/7/2018	129.13
11/07/18	THOMSON REUTERS - WEST PUBLISHING CORP - WESTLAW, Research Charges, McDonald, Allison, 11/7/2018	76.51
11/07/18	THOMSON REUTERS - WEST PUBLISHING CORP - WESTLAW, Research Charges, McKeever, Xanath, 11/7/2018	16.47
11/08/18	Standard Copies or Prints	1.92
11/08/18	Standard Copies or Prints	3.84
11/08/18	Standard Copies or Prints	17.60
11/08/18	Standard Copies or Prints	10.08
11/08/18	Standard Copies or Prints	5.92
11/08/18	Standard Copies or Prints	13.44
11/08/18	Standard Copies or Prints	3.36
11/08/18	Standard Copies or Prints	7.04
11/08/18	Standard Copies or Prints	14.24
11/08/18	Standard Copies or Prints	1.44
11/08/18	Color Copies or Prints	22.55
11/08/18	Color Copies or Prints	15.40
11/08/18	Color Copies or Prints	1.10
11/08/18	Color Copies or Prints	128.70
11/08/18	THOMSON REUTERS - WEST PUBLISHING CORP - WESTLAW, Research Charges, Adzima, Nicholas, 11/8/2018	468.01
11/08/18	THOMSON REUTERS - WEST PUBLISHING CORP - WESTLAW, Research Charges, McKeever, Xanath, 11/8/2018	49.42
11/08/18	THOMSON REUTERS - WEST PUBLISHING CORP - WESTLAW, Research Charges, Craft, Hannah, 11/8/2018	441.56
11/08/18	THOMSON REUTERS - WEST PUBLISHING CORP - WESTLAW, Research Charges, Foster, Julia, 11/8/2018	17.96
11/08/18	LEXISNEXIS - LEXISNEXIS, LexisNexis Research, Moran, Carlos, 11/8/2018	964.10
11/08/18	Carlos A. Moran - Carlos Moran, Taxi, Overtime transportation 11/08/2018	6.59
11/08/18	Gregory F. Pesce - Gregory Pesce, Taxi, Overtime taxi. 11/08/2018	16.80
11/08/18	Neda Davanipour, Overtime Meals - Attorney, New York, NY	14.97
11/09/18	Standard Copies or Prints	1.44
11/09/18	Standard Copies or Prints	4.80

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<u>Date</u>	<u>Description</u>	<u>Amount</u>
11/09/18	Standard Copies or Prints	0.32
11/09/18	Standard Copies or Prints	6.08
11/09/18	Standard Copies or Prints	2.56
11/09/18	Standard Copies or Prints	26.40
11/09/18	Color Copies or Prints	12.65
11/09/18	Color Copies or Prints	1.10
11/09/18	ALL ABOUT CHARTER INC - 10/16/2018 WEILAND WILLIAM - transportation to/from airport	141.30
11/09/18	VITAL TRANSPORTATION SERVICES INC - PESCE GREGORY FRANCIS - transportation to/from airport 11/02/2018	145.32
11/09/18	VITAL TRANSPORTATION SERVICES INC - PESCE GREGORY FRANCIS - transportation to/from airport 11/01/2018	54.84
11/09/18	THOMSON REUTERS - WEST PUBLISHING CORP - WESTLAW, Research Charges, Craft, Hannah, 11/9/2018	242.92
11/09/18	THOMSON REUTERS - WEST PUBLISHING CORP - WESTLAW, Research Charges, Pesce, Gregory, 11/9/2018	71.83
11/09/18	LEXISNEXIS - LEXISNEXIS, LexisNexis Research, Moran, Carlos, 11/9/2018	88.30
11/10/18	Gabriela Eileen Zamfir - Gabriela Zamfir, Agency Fee, 11/10/2018	58.00
11/10/18	Gabriela Zamfir, Airfare, Houston, TX 11/14/2018 to 11/15/2018, 11/10/2018	936.67
11/10/18	LEXISNEXIS - LEXISNEXIS, LexisNexis Research, Moran, Carlos, 11/10/2018	1,051.85
11/11/18	Neda Davanipour, Airfare, Houston, TX 11/12/2018 to 11/12/2018, 11/11/2018	636.20
11/11/18	THOMSON REUTERS - WEST PUBLISHING CORP - WESTLAW, Research Charges, Pesce, Gregory, 11/11/2018	191.95
11/11/18	LEXISNEXIS - LEXISNEXIS, LexisNexis Research, Moran, Carlos, 11/11/2018	86.12
11/11/18	SEAMLESS NORTH AMERICA LLC - Davanipour Neda - 11/09/2018	20.00
11/12/18	Neda Davanipour - Neda Davanipour, Internet	16.99
11/12/18	Standard Copies or Prints	1.92
11/12/18	Standard Copies or Prints	13.76
11/12/18	Standard Copies or Prints	6.08
11/12/18	Standard Copies or Prints	1.60
11/12/18	Color Copies or Prints	47.85

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<u>Date</u>	<u>Description</u>	<u>Amount</u>
11/12/18	Color Copies or Prints	167.20
11/12/18	Scanned Images	5.44
11/12/18	Maya Ben Meir, Airfare, New York, NY 11/15/2018 to 11/15/2018, 11/12/2018	555.33
11/12/18	Chris Koenig, Airfare, Houston, Texas 11/14/2018 to 11/15/2018, 11/12/2018	936.67
11/12/18	Chris Koenig, Agency Fee, 11/12/2018	21.00
11/12/18	Maya Ben Meir, Agency Fee, 11/12/2018	21.00
11/12/18	Maya Ben Meir, Airfare, Houston, TX 11/13/2018 to 11/13/2018, 11/12/2018	555.33
11/12/18	Maya Ben Meir, Agency Fee, 11/12/2018	21.00
11/12/18	Michael Slade, Airfare, Houston; New York 11/14/2018 to 11/16/2018, 11/12/2018	668.92
11/12/18	Gregory F. Pesce - Gregory Pesce, Airfare, Houston, TX 11/14/2018 to 11/15/2018, Attend hearing. 11/12/2018	1,185.98
11/12/18	Neda Davanipour, Transportation To/From Airport, 11/12/2018	35.87
11/12/18	THOMSON REUTERS - WEST PUBLISHING CORP - WESTLAW, Research Charges, Adzima, Nicholas, 11/12/2018	358.28
11/12/18	Gregory F. Pesce - Gregory Pesce, Taxi, Overtime taxi. 11/12/2018	10.75
11/13/18	Nicholas Adzima - Nicholas Adzima, Internet, In flight wifi. 11/13/2018	16.99
11/13/18	Standard Copies or Prints	0.64
11/13/18	Standard Copies or Prints	3.36
11/13/18	Standard Copies or Prints	7.84
11/13/18	Standard Copies or Prints	4.00
11/13/18	Standard Copies or Prints	0.64
11/13/18	Color Copies or Prints	6.60
11/13/18	Color Copies or Prints	20.35
11/13/18	Color Copies or Prints	0.55
11/13/18	Color Copies or Prints	1.65
11/13/18	Scanned Images	1.76
11/13/18	Neda Davanipour, Taxi, 11/13/2018	11.26
11/13/18	Gabriela Zamfir, Lodging, Houston, TX 11/14/2018 to 11/15/2018, Hearing 11/13/2018	384.93
11/13/18	Gerardo Mijares-Shafai, Lodging, Houston, TX 11/13/2018 to 11/14/2018, 11/13/2018	384.93
11/13/18	Ryan Besaw, Lodging, Houston, TX 11/13/2018 to 11/15/2018, 11/13/2018	411.19

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<u>Date</u>	<u>Description</u>	<u>Amount</u>
11/13/18	Gerardo Mijares-Shafai, Agency Fee, 11/13/2018	58.00
11/13/18	Gerardo Mijares-Shafai, Airfare, Houston 11/13/2018 to 11/16/2018, 11/13/2018	936.67
11/13/18	Timothy Bow, Airfare, Houston, TX 11/14/2018 to 11/15/2018, 11/13/2018	(536.20)
11/13/18	Timothy Bow, Airfare, Houston, TX 11/14/2018 to 11/15/2018, 11/13/2018	536.20
11/13/18	Nicholas Adzima - Nicholas Adzima, Airfare, Houston 11/13/2018 to 11/15/2018	1,110.67
11/13/18	Nicholas Adzima, Agency Fee, 11/13/2018	58.00
11/13/18	Nicholas Adzima, Transportation To/From Airport, 11/13/2018	43.50
11/13/18	Maya Ben Meir, Travel Meals, Flushing, NY	7.99
11/13/18	Maya Ben Meir, Travel Meals, Flushing, NY	18.49
11/13/18	Gerardo Mijares-Shafai, Travel Meals, Chicago, IL 11/13/2018	14.23
11/13/18	Gabriela Zamfir, Travel Meals, Chicago, IL	13.18
11/13/18	Ryan Besaw - Ryan Besaw, Travel Meals, Houston, TX 2nd day hearing. Ryan Besaw 11/13/2018	29.23
11/13/18	Nicholas Adzima - Nicholas Adzima, Travel Meals, Houston 11/13/2018	35.29
11/13/18	Nicholas Adzima - Nicholas Adzima, Travel Meals, 11/13/2018	7.06
11/13/18	LEXISNEXIS - LEXISNEXIS, LexisNexis Research, Moran, Carlos, 11/13/2018	781.54
11/13/18	Chris Koenig, Overtime Meals - Attorney, Chicago, IL	20.00
11/14/18	Gregory Pesce, Internet	14.99
11/14/18	Timothy Bow, Internet	13.99
11/14/18	Standard Copies or Prints	0.48
11/14/18	Standard Copies or Prints	32.64
11/14/18	Standard Copies or Prints	0.64
11/14/18	Standard Copies or Prints	0.80
11/14/18	Standard Copies or Prints	429.12
11/14/18	Standard Copies or Prints	4.00
11/14/18	Standard Copies or Prints	0.16
11/14/18	Color Copies or Prints	3,097.60
11/14/18	Color Copies or Prints	4.40
11/14/18	Color Copies or Prints	5.50
11/14/18	Color Copies or Prints	124.30
11/14/18	Color Copies or Prints	0.55
11/14/18	Scanned Images	0.96

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<u>Date</u>	<u>Description</u>	<u>Amount</u>
11/14/18	Scanned Images	4.00
11/14/18	Gabriela Zamfir, Taxi, 11/14/2018	7.78
11/14/18	Chris Koenig - Chris Koenig, Lodging, Houston, Texas 11/14/2018 to 11/15/2018	346.02
11/14/18	Gabriela Zamfir, Lodging, Houston, TX 11/14/2018 to 11/15/2018, 11/14/2018	537.03
11/14/18	Gerardo Mijares-Shafai, Lodging, Houston, TX 11/14/2018 to 11/15/2018	420.03
11/14/18	Ryan Besaw, Lodging, Houston, TX 11/13/2018 to 11/15/2018, 11/14/2018	446.54
11/14/18	Stephen Hessler, Airfare, New York to Houston 11/14/2018 to 11/14/2018, 11/14/2018	1,251.70
11/14/18	Michael Slade, Travel Meals, Houston, TX For hearing Michael Slade 11/14/2018	55.30
11/14/18	Stephen Hessler, Travel Meals, Houston, TX, with K&E, Westmoreland, A&M and Centerview Teams	800.00
11/14/18	Ryan Besaw, Travel Meals, Houston, TX	23.82
11/14/18	Gregory Pesce, Travel Meals, Houston, TX, K&E, Westmoreland, A&M and Centerview Teams	93.73
11/14/18	Timothy Bow, Travel Meals, Houston, TX	8.83
11/14/18	Timothy Bow, Travel Meals with K&E Team, Houston, TX	616.27
11/15/18	Gregory Pesce, Internet	13.99
11/15/18	Timothy Bow, Internet	12.00
11/15/18	Nicholas Adzima, Internet	18.99
11/15/18	Standard Copies or Prints	1.28
11/15/18	Standard Copies or Prints	64.00
11/15/18	Standard Copies or Prints	8.64
11/15/18	Standard Copies or Prints	4.96
11/15/18	Color Copies or Prints	27.50
11/15/18	Color Copies or Prints	15.40
11/15/18	Color Copies or Prints	141.90
11/15/18	Maya Ben Meir, Taxi	15.33
11/15/18	Maya Ben Meir, Taxi	33.79
11/15/18	Gerardo Mijares-Shafai, Taxi	10.75
11/15/18	Neda Davanipour, Taxi	14.66
11/15/18	Neda Davanipour, Taxi	10.36
11/15/18	Neda Davanipour, Taxi	11.00
11/15/18	Gabriela Zamfir, Taxi	6.48

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11/15/18	SUNNY'S WORLDWIDE - K&E and Westmoreland Teams	390.50
11/15/18	SUNNY'S WORLDWIDE - K&E and Westmoreland Teams	390.50
11/15/18	Timothy Bow, Lodging, Houston, TX 11/14/2018 to 11/15/2018, 11/15/2018	647.18
11/15/18	Maya Ben Meir, Lodging, Houston, TX 11/13/2018 to 11/14/2018, 11/15/2018	424.88
11/15/18	Michael Slade, Lodging, Houston, TX 11/14/2018 to 11/15/2018, 11/15/2018	346.02
11/15/18	Maya Ben Meir, Lodging, Houston, TX 11/14/2018 to 11/15/2018, 11/15/2018	541.88
11/15/18	Gregory Pesce, Lodging, Houston, TX 11/14/2018 to 11/15/2018	427.05
11/15/18	Stephen Hessler, Lodging, Houston 11/14/2018 to 11/14/2018, 11/15/2018	677.13
11/15/18	Nicholas Adzima, Lodging, Houston 11/13/2018 to 11/15/2018	760.50
11/15/18	AVANTI TRANSPORTATION - on 11/15/18	90.08
11/15/18	AVANTI TRANSPORTATION - on 11/14/18	102.75
11/15/18	AVANTI TRANSPORTATION - on 11/13/18	86.25
11/15/18	AVANTI TRANSPORTATION - on 11/15/18	78.75
11/15/18	AVANTI TRANSPORTATION - on 11/14/18	86.25
11/15/18	AVANTI TRANSPORTATION - on 11/14/18	109.75
11/15/18	AVANTI TRANSPORTATION -on 11/14/18	86.25
11/15/18	AVANTI TRANSPORTATION - on 11/13/18	86.25
11/15/18	Michael Slade, Transportation To/From Airport 11/15/2018	93.26
11/15/18	AVANTI TRANSPORTATION - on 11/14/18	86.25
11/15/18	AVANTI TRANSPORTATION - on 11/15/18	105.75
11/15/18	SUNNY'S WORLDWIDE - HESSLER STEPHEN E	105.09
11/15/18	Ryan Besaw, Transportation To/From Airport	48.48
11/15/18	Nicholas Adzima, Transportation To/From Airport, 11/15/2018	30.21
11/15/18	Nicholas Adzima, Transportation To/From Airport, 11/15/2018	108.06
11/15/18	Maya Ben Meir, Travel Meals, Houston, TX	9.59
11/15/18	Michael Slade, Travel Meals, Houston, TX	32.52
11/15/18	Michael Slade, Travel Meals, Houston, TX	11.36
11/15/18	Maya Ben Meir, Travel Meals, Washington, DC	47.40
11/15/18	Gabriela Zamfir, Travel Meals, Houston, TX	10.06
11/15/18	Gregory Pesce, Travel Meals, Houston, TX	50.00
11/15/18	Ryan Besaw, Travel Meals, Houston, TX	6.00
11/15/18	Ryan Besaw, Travel Meals, Houston, TX	43.61

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11/15/18	Timothy Bow, Travel Meals, Houston, TX	7.14
11/15/18	Nicholas Adzima, Travel Meals	15.78
11/16/18	Gerardo Mijares-Shafai, Internet	10.99
11/16/18	Neda Davanipour, Internet	15.99
11/16/18	Standard Copies or Prints	4.80
11/16/18	Gerardo Mijares-Shafai, Taxi	61.50
11/16/18	Maya Ben Meir, Lodging, Herndon, VA 11/15/2018 to 11/16/2018, 11/16/2018	278.88
11/16/18	Stephen Hessler, Lodging, 11/15/2018 to 11/15/2018, 11/16/2018	255.14
11/16/18	Neda Davanipour, Airfare, Los Angeles, CA 11/16/2018 to 11/16/2018	586.20
11/16/18	Gerardo Mijares-Shafai, Transportation To/From Airport	38.27
11/16/18	Gabriela Zamfir, Transportation To/From Airport	35.00
11/16/18	Stephen Hessler, Transportation To/From Airport	50.00
11/16/18	Maya Ben Meir, Travel Meals, Washington, DC	7.99
11/16/18	Stephen Hessler, Travel Meals	27.00
11/16/18	AQUIPT INC - RENTAL EXPENSES	1,304.41
11/17/18	THOMSON REUTERS - WEST PUBLISHING CORP - WESTLAW, Research Charges, Ben Meir, Maya, 11/17/2018	71.75
11/19/18	Standard Copies or Prints	12.00
11/19/18	Standard Copies or Prints	3.04
11/19/18	Standard Copies or Prints	1.60
11/19/18	Standard Copies or Prints	1.92
11/19/18	Color Copies or Prints	24.20
11/19/18	Color Copies or Prints	7.70
11/19/18	Color Copies or Prints	19.25
11/19/18	CROWN CARS & LIMOUSINES - PESCE/GREGORY FRANCIS 11/15/2018 transportation to/from airport	99.85
11/19/18	CROWN CARS & LIMOUSINES - PESCE/GREGORY FRANCIS 11/13/2018 transportation to/from airport	108.10
11/19/18	CROWN CARS & LIMOUSINES - MIJARESSHAFI/GERARDO 11/13/2018 transportation to/from airport	90.85
11/19/18	BOSTON COACH CORPORATION - Gregory Francis Pesce transportation to/from airport	187.70
11/19/18	BOSTON COACH CORPORATION - GREGORY FRANCIS PESCE transportation to/from airport	152.57
11/19/18	BOSTON COACH CORPORATION - GREGORY FRANCIS PESCE transportation to/from airport	167.37

Legal Services for the Period Ending November 30, 2018
 Westmoreland Coal Company
 [Westmoreland Group] Expenses

Invoice Number: 1050008341
 Matter Number: 42917-66

<u>Date</u>	<u>Description</u>	<u>Amount</u>
11/19/18	BOSTON COACH CORPORATION - GREGORY FRANCIS PESCE transportation to/from airport	262.72
11/19/18	BOSTON COACH CORPORATION - GREGORY FRANCIS PESCE transportation to/from airport	156.57
11/19/18	BOSTON COACH CORPORATION - GERARDO MIJARESSHAFI transportation to/from airport	167.37
11/19/18	BOSTON COACH CORPORATION - GREGORY FRANCIS PESCE transportation to/from airport	168.33
11/19/18	THOMSON REUTERS - WEST PUBLISHING CORP - WESTLAW, Research Charges, McDonald, Allison, 11/19/2018	120.57
11/19/18	Gregory Pesce, Taxi, Overtime Taxi	13.00
11/19/18	FEDERAL EXPRESS - 773723919177	10.13
11/20/18	Standard Copies or Prints	19.68
11/20/18	THOMSON REUTERS - WEST PUBLISHING CORP - WESTLAW, Research Charges, McKeever, Xanath, 11/20/2018	477.62
11/20/18	THOMSON REUTERS - WEST PUBLISHING CORP - WESTLAW, Research Charges, Adzima, Nicholas, 11/20/2018	983.06
11/21/18	THOMSON REUTERS - WEST PUBLISHING CORP - WESTLAW, Research Charges, Ben Meir, Maya, 11/21/2018	722.59
11/23/18	THOMSON REUTERS - WEST PUBLISHING CORP - WESTLAW, Research Charges, Holden, Mark, 11/23/2018	35.12
11/24/18	THOMSON REUTERS - WEST PUBLISHING CORP - WESTLAW, Research Charges, McKeever, Xanath, 11/24/2018	49.42
11/25/18	MACH 5 COURIERS INC - 11/15/18	59.20
11/25/18	MACH 5 COURIERS INC - 11/14/18	56.45
11/25/18	THOMSON REUTERS - WEST PUBLISHING CORP - WESTLAW, Research Charges, McKeever, Xanath, 11/25/2018	82.37
11/25/18	Neda Davanipour, Taxi, Overtime Transportation	8.76
11/25/18	Neda Davanipour, Overtime Meals - Attorney, New York, NY	20.00
11/26/18	Standard Copies or Prints	6.40
11/26/18	Standard Copies or Prints	1.28
11/26/18	Color Copies or Prints	0.55
11/26/18	Color Copies or Prints	9.35
11/26/18	Scanned Images	1.12
11/26/18	Scanned Images	0.16
11/26/18	THOMSON REUTERS - WEST PUBLISHING CORP - WESTLAW, Research Charges, McKeever, Xanath, 11/26/2018	38.21
11/26/18	THOMSON REUTERS - WEST PUBLISHING CORP - WESTLAW, Research Charges, Zamfir, Gabriela, 11/26/2018	17.96

Legal Services for the Period Ending November 30, 2018
 Westmoreland Coal Company
 [Westmoreland Group] Expenses

Invoice Number: 1050008341
 Matter Number: 42917-66

<u>Date</u>	<u>Description</u>	<u>Amount</u>
11/26/18	THOMSON REUTERS - WEST PUBLISHING CORP - WESTLAW, Research Charges, Ben Meir, Maya, 11/26/2018	53.81
11/26/18	Gregory Pesce, Taxi, Overtime Taxi	12.25
11/26/18	Neda Davanipour, Taxi, Overtime Transportation	8.01
11/26/18	Neda Davanipour, Overtime Meals - Attorney, New York, NY	20.00
11/27/18	Standard Copies or Prints	31.20
11/27/18	Standard Copies or Prints	7.04
11/27/18	Standard Copies or Prints	6.72
11/27/18	Standard Copies or Prints	1.28
11/27/18	Color Copies or Prints	132.00
11/27/18	Color Copies or Prints	81.40
11/27/18	Color Copies or Prints	48.95
11/27/18	Color Copies or Prints	9.90
11/27/18	Color Copies or Prints	3.30
11/27/18	Scanned Images	34.88
11/27/18	THOMSON REUTERS - WEST PUBLISHING CORP - WESTLAW, Research Charges, Ben Meir, Maya, 11/27/2018	17.94
11/27/18	THOMSON REUTERS - WEST PUBLISHING CORP - WESTLAW, Research Charges, Koenig, Chris, 11/27/2018	17.96
11/27/18	THOMSON REUTERS - WEST PUBLISHING CORP - WESTLAW, Research Charges, McKeever, Xanath, 11/27/2018	62.30
11/27/18	Allison McDonald, Taxi	14.40
11/28/18	Standard Copies or Prints	20.32
11/28/18	Color Copies or Prints	20.90
11/28/18	Michael B. Slade - Michael Slade, Airfare, Houston; New York 11/14/2018 to 11/16/2018, 11/28/2018	(468.34)
11/28/18	THOMSON REUTERS - WEST PUBLISHING CORP - WESTLAW, Research Charges, McKeever, Xanath, 11/28/2018	25.61
11/28/18	Neda Davanipour, Overtime Meals - Attorney, New York, NY Overtime Meal	20.00
11/29/18	Standard Copies or Prints	176.32
11/29/18	Standard Copies or Prints	11.68
11/29/18	Standard Copies or Prints	0.32
11/29/18	Standard Copies or Prints	1.92
11/29/18	Standard Copies or Prints	3.84
11/29/18	Standard Copies or Prints	58.72
11/29/18	Standard Copies or Prints	180.80
11/29/18	Color Copies or Prints	35.75

Legal Services for the Period Ending November 30, 2018
 Westmoreland Coal Company
 [Westmoreland Group] Expenses

Invoice Number: 1050008341
 Matter Number: 42917-66

<u>Date</u>	<u>Description</u>	<u>Amount</u>
11/29/18	Color Copies or Prints	25.30
11/29/18	Color Copies or Prints	63.25
11/29/18	Color Copies or Prints	199.10
11/29/18	Color Copies or Prints	199.10
11/29/18	Color Copies or Prints	86.90
11/29/18	Color Copies or Prints	14.30
11/29/18	Color Copies or Prints	57.75
11/29/18	Color Copies or Prints	24.20
11/29/18	Scanned Images	4.80
11/29/18	Scanned Images	0.48
11/29/18	THOMSON REUTERS - WEST PUBLISHING CORP - WESTLAW, Research Charges, Kamraczewski, Mary Beth, 11/29/2018	48.79
11/29/18	THOMSON REUTERS - WEST PUBLISHING CORP - WESTLAW, Research Charges, Ben Meir, Maya, 11/29/2018	17.94
11/29/18	THOMSON REUTERS - WEST PUBLISHING CORP - WESTLAW, Research Charges, Adzima, Nicholas, 11/29/2018	212.68
11/29/18	Gerardo Mijares-Shafai, Taxi, Overtime Transportation	18.75
11/29/18	Neda Davanipour, Taxi, Overtime Transportation	8.84
11/29/18	Neda Davanipour, Taxi, Overtime Transportation	23.30
11/30/18	WEST UNIFIED COMMUNICATIONS SERVICES INC - W Becker telephone conferences November 2018	77.66
11/30/18	WEST UNIFIED COMMUNICATIONS SERVICES INC - Telephonic conferencing service	2.75
11/30/18	WEST UNIFIED COMMUNICATIONS SERVICES INC - Conf calls	14.96
11/30/18	WEST UNIFIED COMMUNICATIONS SERVICES INC - teleconference	30.73
11/30/18	WEST UNIFIED COMMUNICATIONS SERVICES INC - November teleconferences	17.81
11/30/18	WEST UNIFIED COMMUNICATIONS SERVICES INC - Conference calls	0.77
11/30/18	WEST UNIFIED COMMUNICATIONS SERVICES INC - Teleconference	4.21
11/30/18	WEST UNIFIED COMMUNICATIONS SERVICES INC - Telephone conferences regarding Westmoreland Coal Company.	25.48
11/30/18	WEST UNIFIED COMMUNICATIONS SERVICES INC - Telephone conference calls	2.13

Legal Services for the Period Ending November 30, 2018
 Westmoreland Coal Company
 [Westmoreland Group] Expenses

Invoice Number: 1050008341
 Matter Number: 42917-66

<u>Date</u>	<u>Description</u>	<u>Amount</u>
11/30/18	WEST UNIFIED COMMUNICATIONS SERVICES INC - Telephone conference calls	0.79
11/30/18	WEST UNIFIED COMMUNICATIONS SERVICES INC - Conference Calls	0.75
11/30/18	WEST UNIFIED COMMUNICATIONS SERVICES INC - Telephone conference calls	1.29
11/30/18	WEST UNIFIED COMMUNICATIONS SERVICES INC - Telephone conference calls	2.28
11/30/18	WEST UNIFIED COMMUNICATIONS SERVICES INC - Telephone conference calls	1.51
11/30/18	WEST UNIFIED COMMUNICATIONS SERVICES INC - Teleconference Services	0.35
11/30/18	WEST UNIFIED COMMUNICATIONS SERVICES INC - Teleconference Services	0.80
11/30/18	WEST UNIFIED COMMUNICATIONS SERVICES INC - Teleconference Services	0.50
11/30/18	WEST UNIFIED COMMUNICATIONS SERVICES INC - Teleconference Services	3.97
11/30/18	WEST UNIFIED COMMUNICATIONS SERVICES INC - Teleconference Services	2.02
11/30/18	WEST UNIFIED COMMUNICATIONS SERVICES INC - Intercall invoice	1.29
11/30/18	WEST UNIFIED COMMUNICATIONS SERVICES INC - Teleconference Services	0.66
11/30/18	WEST UNIFIED COMMUNICATIONS SERVICES INC - Intercall invoice	0.57
11/30/18	WEST UNIFIED COMMUNICATIONS SERVICES INC - Telephone conference calls	2.59
11/30/18	WEST UNIFIED COMMUNICATIONS SERVICES INC - Telephone conference.	5.00
11/30/18	WEST UNIFIED COMMUNICATIONS SERVICES INC - Teleconference	4.37
11/30/18	Standard Copies or Prints	0.96
11/30/18	Standard Copies or Prints	0.64
11/30/18	Color Copies or Prints	19.80
11/30/18	Scanned Images	1.44
11/30/18	BOSTON COACH CORPORATION - Gregory Francis Pesce transportation to/from airport	168.33
11/30/18	WEST UNIFIED COMMUNICATIONS SERVICES INC - November teleconferences	52.50

Legal Services for the Period Ending November 30, 2018
Westmoreland Coal Company
[Westmoreland Group] Expenses

Invoice Number: 1050008341
Matter Number: 42917-66

<u>Date</u>	<u>Description</u>	<u>Amount</u>
11/30/18	THOMSON REUTERS - WEST PUBLISHING CORP - WESTLAW, Research Charges, Adzima, Nicholas, 11/30/2018	384.36
11/30/18	Gerardo Mijares-Shafai, Taxi, Overtime	12.25
11/30/18	Gregory Pesce, Taxi, Overtime Transportation	17.30
		\$ 58,026.12

KIRKLAND & ELLIS LLP

AND AFFILIATED PARTNERSHIPS

601 Lexington Avenue
New York, NY 10022

FEIN 36-1326630

February 4, 2019

Westmoreland Coal Company
9540 South Maroon Circle, Suite 300
Englewood, CO 80112

Attn: Michael Hutchinson

Invoice Number: 1050009401

Client Matter: 42917-66

In the Matter of [Westmoreland Group] Expenses

For expenses incurred through December 31, 2018
(see attached Description of Expenses for detail)

\$ 28,805.23

Total expenses incurred

\$ 28,805.23

Legal Services for the Period Ending December 31, 2018
Westmoreland Coal Company
[Westmoreland Group] Expenses

Invoice Number: 1050009401
Matter Number: 42917-66

Description of Expenses

<u>Date</u>	<u>Description</u>	<u>Amount</u>
10/02/18	PACER SERVICE CENTER - PACER Service Center, Database Charges for 10/18 - 12/18	3.80
10/06/18	PACER SERVICE CENTER - PACER Service Center, Database Charges for 10/18 - 12/18	33.60
10/09/18	PACER SERVICE CENTER - PACER Service Center, Database Charges for 10/18 - 12/18	207.50
10/09/18	PACER SERVICE CENTER - PACER Service Center, Database Charges for 10/18 - 12/18	3.40
10/10/18	PACER SERVICE CENTER - PACER Service Center, Database Charges for 10/18 - 12/18	11.70
10/11/18	PACER SERVICE CENTER - PACER Service Center, Database Charges for 10/18 - 12/18	0.30
10/12/18	PACER SERVICE CENTER - PACER Service Center, Database Charges for 10/18 - 12/18	2.50
10/17/18	PACER SERVICE CENTER - PACER Service Center, Database Charges for 10/18 - 12/18	1.40
10/18/18	PACER SERVICE CENTER - PACER Service Center, Database Charges for 10/18 - 12/18	0.40
10/19/18	PACER SERVICE CENTER - PACER Service Center, Database Charges for 10/18 - 12/18	6.70
10/26/18	THOMSON REUTERS - WEST PUBLISHING CORP - WESTLAW, Research Charges, McKeever, Xanath, 10/26/2018	232.50
10/27/18	THOMSON REUTERS - WEST PUBLISHING CORP - WESTLAW, Research Charges, McKeever, Xanath, 10/27/2018	289.53
10/27/18	SEAMLESS NORTH AMERICA LLC - Koenig Chris 10/25/2018 OT Meal	20.00
10/28/18	THOMSON REUTERS - WEST PUBLISHING CORP - WESTLAW, Research Charges, McKeever, Xanath, 10/28/2018	85.54
10/29/18	THOMSON REUTERS - WEST PUBLISHING CORP - WESTLAW, Research Charges, McKeever, Xanath, 10/29/2018	15.35
10/30/18	THOMSON REUTERS - WEST PUBLISHING CORP - WESTLAW, Research Charges, McKeever, Xanath, 10/30/2018	123.48
10/31/18	WEST UNIFIED COMMUNICATIONS SERVICES INC - W Becker conference calls October 2018	22.44
10/31/18	WEST UNIFIED COMMUNICATIONS SERVICES INC - W Becker conference calls October 2018	5.24

Legal Services for the Period Ending December 31, 2018
 Westmoreland Coal Company
 [Westmoreland Group] Expenses

Invoice Number: 1050009401
 Matter Number: 42917-66

<u>Date</u>	<u>Description</u>	<u>Amount</u>
10/31/18	WEST UNIFIED COMMUNICATIONS SERVICES INC - Intercall invoice for Roxanne Walton	0.58
10/31/18	WEST UNIFIED COMMUNICATIONS SERVICES INC - Intercall invoice for Roxanne Walton	3.18
10/31/18	WINDY CITY LIMOUSINE - WILLIAM BRADLEY WEILAND - Transportation To/From Airport	81.37
10/31/18	WINDY CITY LIMOUSINE - Maya Benmeir - Transportation To/From Airport 10/09/2018	74.16
10/31/18	WINDY CITY LIMOUSINE - MAYA BENMEIR - Transportation To/From Airport	78.16
10/31/18	THOMSON REUTERS - WEST PUBLISHING CORP - WESTLAW, Research Charges, McKeever, Xanath, 10/31/2018	61.41
10/31/18	THOMSON REUTERS - WEST PUBLISHING CORP - WESTLAW, Research Charges, Mijares-Shafai, Gerardo, 10/31/2018	50.21
11/01/18	FLIK - Westmoreland on 11/20/2018	24.00
11/01/18	FLIK - Westmoreland on 11/19/2018	24.00
11/23/18	VITAL TRANSPORTATION SERVICES INC - BEN MEIR MAYA - Transportation To/From Airport 11/16/2018	48.43
11/23/18	VITAL TRANSPORTATION SERVICES INC - BEN MEIR MAYA - Transportation To/From Airport 11/16/2018	48.43
11/28/18	Nicholas Warther, Taxi, OT	7.75
11/30/18	WEST UNIFIED COMMUNICATIONS SERVICES INC - Conference calls.	8.17
12/01/18	Maya Ben Meir, Overtime Meals - Attorney, New York, NY	20.00
12/01/18	SEAMLESS NORTH AMERICA LLC - Mijares-Shafai Gerardo 11/27/2018 OT Meal	20.00
12/02/18	SEAMLESS NORTH AMERICA LLC - Davanipour Neda - 11/27/2018	20.00
12/02/18	SEAMLESS NORTH AMERICA LLC - Davanipour Neda - 11/26/2018	20.00
12/02/18	SEAMLESS NORTH AMERICA LLC - Davanipour Neda - 11/30/2018	20.00
12/02/18	Gregory Pesce, Overtime Meals - Attorney, Chicago, IL	20.00
12/03/18	Standard Copies or Prints	7.68
12/03/18	Standard Copies or Prints	0.16
12/03/18	Standard Copies or Prints	5.76
12/03/18	Standard Copies or Prints	5.92
12/03/18	Standard Copies or Prints	8.64
12/03/18	Standard Copies or Prints	1.76

Legal Services for the Period Ending December 31, 2018
 Westmoreland Coal Company
 [Westmoreland Group] Expenses

Invoice Number: 1050009401
 Matter Number: 42917-66

<u>Date</u>	<u>Description</u>	<u>Amount</u>
12/03/18	Color Copies or Prints	11.00
12/03/18	Color Copies or Prints	21.45
12/03/18	Color Copies or Prints	6.05
12/03/18	Color Copies or Prints	9.90
12/03/18	Color Copies or Prints	9.90
12/03/18	Color Copies or Prints	49.50
12/03/18	CROWN CARS & LIMOUSINE	90.85
12/03/18	Gerardo Mijares-Shafai, Taxi, Overtime Transportation	13.00
12/03/18	Gregory Pesce, Taxi, Overtime Transportation	12.25
12/03/18	Chris Koenig, Overtime Meals - Attorney, Chicago, IL Overtime Meal	20.00
12/04/18	Standard Copies or Prints	3.52
12/04/18	Standard Copies or Prints	0.16
12/04/18	Standard Copies or Prints	17.28
12/04/18	Standard Copies or Prints	11.36
12/04/18	Standard Copies or Prints	2.56
12/04/18	Standard Copies or Prints	11.36
12/04/18	Standard Copies or Prints	0.64
12/04/18	Standard Copies or Prints	5.28
12/04/18	Standard Copies or Prints	8.48
12/04/18	Color Copies or Prints	100.65
12/04/18	Color Copies or Prints	54.45
12/04/18	Color Copies or Prints	117.70
12/04/18	Color Copies or Prints	22.55
12/04/18	Color Copies or Prints	31.35
12/04/18	Color Copies or Prints	31.90
12/04/18	Scanned Images	3.68
12/04/18	Chris Koenig - Chris Koenig, Lodging, Houston, Texas 12/04/2018 to 12/04/2018	221.13
12/04/18	RESTRUCTURING CONCEPTS LLC - Chapter 11 Dockets Usage by Katie Kane on 11/29/2018	94.00
12/04/18	RESTRUCTURING CONCEPTS LLC - Chapter 11 Dockets Usage by Mary Beth Kamraczewski on 11/29/2018	20.00
12/04/18	RESTRUCTURING CONCEPTS LLC - Chapter 11 Dockets Usage by Ryan Besaw on 11/29/2018	43.00
12/04/18	RESTRUCTURING CONCEPTS LLC - Chapter 11 Dockets Usage by Robert Orren on 11/29/2018	83.00

Legal Services for the Period Ending December 31, 2018
 Westmoreland Coal Company
 [Westmoreland Group] Expenses

Invoice Number: 1050009401
 Matter Number: 42917-66

<u>Date</u>	<u>Description</u>	<u>Amount</u>
12/04/18	RESTRUCTURING CONCEPTS LLC - Chapter 11 Dockets Usage by Katie Kane on 11/4/2018	376.00
12/04/18	Nicholas Warther - Nicholas Warther, Taxi, OT cab home. 12/04/2018	7.50
12/04/18	Gerardo Mijares-Shafai, Taxi, Overtime Transportation	4.15
12/04/18	Gerardo Mijares-Shafai, Taxi, Overtime Transportation	0.62
12/04/18	Nicholas Warther - Nicholas Warther, Overtime Meals - Attorney, Chicago OT	20.00
12/04/18	Steve Schwarzbach, Overtime Meals - Attorney, Houston, TX	20.00
12/05/18	Standard Copies or Prints	0.48
12/05/18	Standard Copies or Prints	28.16
12/05/18	Standard Copies or Prints	2.08
12/05/18	Standard Copies or Prints	0.96
12/05/18	Standard Copies or Prints	3.68
12/05/18	Color Copies or Prints	24.20
12/05/18	Color Copies or Prints	188.10
12/05/18	Color Copies or Prints	9.35
12/05/18	Scanned Images	1.92
12/05/18	Scanned Images	3.84
12/05/18	Gerardo Mijares-Shafai - Gerardo Mijares-Shafai, Taxi, Overtime Transportation	14.00
12/06/18	Standard Copies or Prints	0.16
12/06/18	Standard Copies or Prints	3.04
12/06/18	Standard Copies or Prints	0.32
12/06/18	Color Copies or Prints	9.90
12/06/18	Scanned Images	0.32
12/06/18	Gerardo Mijares-Shafai - Gerardo Mijares-Shafai, Taxi, Overtime Transportation	13.25
12/07/18	Standard Copies or Prints	3.20
12/07/18	Standard Copies or Prints	0.16
12/07/18	Color Copies or Prints	12.65
12/07/18	Color Copies or Prints	16.50
12/07/18	Scanned Images	4.80
12/07/18	Gerardo Mijares-Shafai - Gerardo Mijares-Shafai, Taxi, Overtime Transportation	15.30
12/07/18	VITAL TRANSPORTATION SERVICES INC - GOLDEN SUSAN	130.02
12/07/18	VITAL TRANSPORTATION SERVICES INC - KANE KATIE	28.96

Legal Services for the Period Ending December 31, 2018
 Westmoreland Coal Company
 [Westmoreland Group] Expenses

Invoice Number: 1050009401
 Matter Number: 42917-66

<u>Date</u>	<u>Description</u>	<u>Amount</u>
12/08/18	Timothy Bow, Airfare, Miami, FL 12/18/2018 to 12/18/2018	494.20
12/08/18	Timothy Bow, Airfare, Houston, TX 12/17/2018 to 12/17/2018	541.20
12/09/18	SEAMLESS NORTH AMERICA LLC - Mijares-Shafai Gerardo 12/06/2018 OT Meal	20.00
12/09/18	SEAMLESS NORTH AMERICA LLC - Mijares-Shafai Gerardo 12/03/2018 OT Meal	20.00
12/09/18	SEAMLESS NORTH AMERICA LLC - Mijares-Shafai Gerardo 12/07/2018 OT Meal	20.00
12/09/18	Mohsen Ghazi, Overtime Meals - Attorney, Chicago	20.00
12/10/18	Standard Copies or Prints	8.80
12/10/18	Standard Copies or Prints	0.64
12/10/18	Standard Copies or Prints	2.40
12/10/18	Standard Copies or Prints	1.44
12/10/18	Standard Copies or Prints	7.68
12/10/18	Standard Copies or Prints	3.68
12/10/18	Standard Copies or Prints	5.76
12/10/18	Standard Copies or Prints	0.32
12/10/18	Color Copies or Prints	23.65
12/10/18	Color Copies or Prints	88.00
12/10/18	Color Copies or Prints	19.80
12/10/18	Color Copies or Prints	8.25
12/10/18	Color Copies or Prints	9.90
12/10/18	Scanned Images	3.52
12/10/18	Scanned Images	2.88
12/10/18	Gerardo Mijares-Shafai, Taxi, Overtime Transportation	13.25
12/10/18	Gregory F. Pesce - Gregory Pesce, Taxi, Overtime Transportation	13.70
12/11/18	Standard Copies or Prints	2.72
12/11/18	Standard Copies or Prints	3.20
12/11/18	Standard Copies or Prints	0.96
12/11/18	Standard Copies or Prints	10.56
12/11/18	Standard Copies or Prints	3.20
12/11/18	Standard Copies or Prints	1.76
12/11/18	Standard Copies or Prints	0.64
12/11/18	Standard Copies or Prints	11.36
12/11/18	Standard Copies or Prints	17.60
12/11/18	Standard Copies or Prints	0.96
12/11/18	Color Copies or Prints	23.10

Legal Services for the Period Ending December 31, 2018
 Westmoreland Coal Company
 [Westmoreland Group] Expenses

Invoice Number: 1050009401
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<u>Date</u>	<u>Description</u>	<u>Amount</u>
12/11/18	Color Copies or Prints	64.35
12/11/18	Color Copies or Prints	7.15
12/11/18	Color Copies or Prints	8.80
12/11/18	Color Copies or Prints	0.55
12/11/18	Color Copies or Prints	258.50
12/11/18	Color Copies or Prints	3.85
12/11/18	Color Copies or Prints	64.35
12/11/18	Scanned Images	3.36
12/11/18	Scanned Images	6.40
12/11/18	Stephen Hessler, Airfare, New York to Houston 12/18/2018 to 12/18/2018	508.47
12/11/18	Stephen Hessler, Agency Fee	58.00
12/11/18	Stephen Hessler, Airfare, New York to Houston 12/18/2018 to 12/18/2018	559.70
12/11/18	Julia Foster, Agency Fee, 12/11/2018	29.00
12/11/18	Julia Foster, Airfare, Chicago, IL 12/16/2018 to 12/18/2018	472.69
12/11/18	PACER SERVICE CENTER - PACER Service Center, Database Charges for 10/18 - 12/18	2.50
12/11/18	Gregory Pesce, Taxi, Overtime Transportation	13.25
12/11/18	Chris Koenig, Overtime Meals - Attorney, Chicago, IL	20.00
12/12/18	Standard Copies or Prints	1.12
12/12/18	Standard Copies or Prints	6.24
12/12/18	Standard Copies or Prints	1.92
12/12/18	Standard Copies or Prints	7.20
12/12/18	Standard Copies or Prints	0.32
12/12/18	Color Copies or Prints	15.95
12/12/18	Color Copies or Prints	1.65
12/12/18	Color Copies or Prints	81.40
12/12/18	Color Copies or Prints	40.70
12/12/18	Scanned Images	1.12
12/12/18	Scanned Images	0.32
12/12/18	Scanned Images	1.28
12/12/18	PACER SERVICE CENTER - PACER Service Center, Database Charges for 10/18 - 12/18	3.00
12/12/18	Gerardo Mijares-Shafai, Taxi, Overtime Transportation	12.75
12/12/18	Chris Koenig - Chris Koenig, Overtime Meals - Attorney, Chicago, IL	20.00

Legal Services for the Period Ending December 31, 2018
 Westmoreland Coal Company
 [Westmoreland Group] Expenses

Invoice Number: 1050009401
 Matter Number: 42917-66

<u>Date</u>	<u>Description</u>	<u>Amount</u>
12/13/18	Standard Copies or Prints	2.56
12/13/18	Standard Copies or Prints	30.40
12/13/18	Standard Copies or Prints	4.00
12/13/18	Standard Copies or Prints	16.64
12/13/18	Color Copies or Prints	277.20
12/13/18	Color Copies or Prints	133.65
12/13/18	Scanned Images	0.16
12/13/18	Gregory Pesce, Airfare, Houston, TX 12/17/2018 to 12/18/2018	945.38
12/13/18	Gregory Pesce, Agency Fee	21.00
12/13/18	Chris Koenig, Taxi, Overtime Transportation	37.81
12/13/18	Chris Koenig, Overtime Meals - Attorney, Chicago, IL Overtime Meal	20.00
12/14/18	Standard Copies or Prints	39.84
12/14/18	Standard Copies or Prints	0.64
12/14/18	Standard Copies or Prints	6.24
12/14/18	Standard Copies or Prints	8.32
12/14/18	Standard Copies or Prints	6.56
12/14/18	Standard Copies or Prints	0.96
12/14/18	Color Copies or Prints	61.60
12/14/18	Color Copies or Prints	10.45
12/14/18	Color Copies or Prints	22.55
12/14/18	Color Copies or Prints	20.35
12/14/18	Color Copies or Prints	0.55
12/14/18	Scanned Images	3.20
12/14/18	Julia Foster, Airfare, Houston, TX 12/16/2018 to 12/18/2018	179.50
12/14/18	PACER SERVICE CENTER - PACER Service Center, Database Charges for 10/18 - 12/18	7.70
12/14/18	Gerardo Mijares-Shafai, Taxi, Overtime Transportation	15.50
12/14/18	Mohsen Ghazi, Taxi, Overtime Transportation	10.50
12/14/18	Gerardo Mijares-Shafai, Taxi, Overtime Transportation	12.50
12/14/18	Randy Santa Ana, Overtime Meals - Attorney, Houston, TX	20.00
12/15/18	Gerardo Mijares-Shafai, Agency Fee	58.00
12/15/18	Chris Koenig, Airfare, Houston, Texas 12/16/2018 to 12/18/2018	945.38
12/15/18	Gerardo Mijares-Shafai, Airfare, Houston, TX 12/16/2018 to 12/18/2018	945.38
12/15/18	Chris Koenig, Agency Fee	21.00
12/16/18	Gerardo Mijares-Shafai, Taxi	46.14

Legal Services for the Period Ending December 31, 2018
 Westmoreland Coal Company
 [Westmoreland Group] Expenses

Invoice Number: 1050009401
 Matter Number: 42917-66

<u>Date</u>	<u>Description</u>	<u>Amount</u>
12/16/18	Gerardo Mijares-Shafai, Lodging, Houston, TX 12/16/2018 to 12/18/2018, Houston, TX	186.03
12/16/18	Chris Koenig, Lodging, Houston, Texas 12/16/2018 to 12/18/2018, Houston, TX	284.48
12/16/18	Allyson Weinhouse, Agency Fee	58.00
12/16/18	Maya Ben Meir, Airfare, Houston, TX 12/17/2018 to 12/17/2018	559.70
12/16/18	Maya Ben Meir, Agency Fee	58.00
12/16/18	Chris Koenig, Transportation To/From Airport	35.36
12/16/18	Chris Koenig, Transportation To/From Airport	32.07
12/16/18	Gerardo Mijares-Shafai, Transportation To/From Airport	41.18
12/16/18	Allyson Weinhouse, Travel Meals, Houston	49.58
12/16/18	Gerardo Mijares-Shafai - Gerardo Mijares-Shafai, Travel Meals, Chicago, IL	15.99
12/16/18	Neda Davanipour, Travel Meals, Houston, TX	20.02
12/16/18	Neda Davanipour, Travel Meals, Houston, TX	52.20
12/16/18	SEAMLESS NORTH AMERICA LLC - Mijares-Shafai Gerardo 12/12/2018 OT Meal	20.00
12/16/18	SEAMLESS NORTH AMERICA LLC - Mijares-Shafai Gerardo 12/10/2018 OT Meal	20.00
12/16/18	SEAMLESS NORTH AMERICA LLC - Mijares-Shafai Gerardo 12/13/2018 OT Meal	20.00
12/17/18	Timothy Robert Bow - Timothy Bow, Internet	12.00
12/17/18	Standard Copies or Prints	0.16
12/17/18	Standard Copies or Prints	3.68
12/17/18	Standard Copies or Prints	59.84
12/17/18	Standard Copies or Prints	4.64
12/17/18	Standard Copies or Prints	1.44
12/17/18	Color Copies or Prints	333.85
12/17/18	Color Copies or Prints	15.40
12/17/18	Neda Davanipour, Taxi	15.91
12/17/18	Neda Davanipour, Taxi	14.49
12/17/18	Chris Koenig, Lodging, Houston, Texas 12/16/2018 to 12/18/2018	413.18
12/17/18	Gerardo Mijares-Shafai, Lodging, Houston, TX 12/16/2018 to 12/18/2018	197.73
12/17/18	CROWN CARS & LIMOUSINES - PESCE/GREGORY FRANCIS - Transportation To/From Airport	90.85
12/17/18	Timothy Bow, Travel Meals, Houston, TX	7.14

Legal Services for the Period Ending December 31, 2018
 Westmoreland Coal Company
 [Westmoreland Group] Expenses

Invoice Number: 1050009401
 Matter Number: 42917-66

<u>Date</u>	<u>Description</u>	<u>Amount</u>
12/17/18	Timothy Bow, Travel Meals, Houston, TX	10.29
12/17/18	Allyson Weinhouse, Travel Meals, Houston, TX	70.79
12/17/18	Timothy Bow, Travel Meals, Houston, TX	6.33
12/17/18	Gerardo Mijares-Shafai, Travel Meals, Houston, TX	17.02
12/17/18	Neda Davanipour - Neda Davanipour, Travel Meals, Houston, TX	100.00
12/17/18	Gregory Pesce, Travel Meals, Houston, TX	5.06
12/17/18	Gregory Pesce, Travel Meals - K&E Team, Houston, TX	700.00
12/17/18	PACER SERVICE CENTER - PACER Service Center, Database Charges for 10/18 - 12/18	4.80
12/18/18	Timothy Bow, Internet	8.99
12/18/18	Gregory Pesce, Internet	19.43
12/18/18	Standard Copies or Prints	314.40
12/18/18	Standard Copies or Prints	22.40
12/18/18	Standard Copies or Prints	2.08
12/18/18	Standard Copies or Prints	4.00
12/18/18	Standard Copies or Prints	43.84
12/18/18	Standard Copies or Prints	174.72
12/18/18	Standard Copies or Prints	0.80
12/18/18	Standard Copies or Prints	2.40
12/18/18	Color Copies or Prints	128.15
12/18/18	Color Copies or Prints	4.40
12/18/18	Color Copies or Prints	117.15
12/18/18	Color Copies or Prints	165.00
12/18/18	Color Copies or Prints	74.80
12/18/18	Color Copies or Prints	119.90
12/18/18	Color Copies or Prints	4.95
12/18/18	Color Copies or Prints	618.75
12/18/18	Scanned Images	0.16
12/18/18	Gerardo Mijares-Shafai, Taxi, Houston, TX	50.89
12/18/18	Neda Davanipour, Taxi	12.36
12/18/18	Julia Foster, Taxi	5.49
12/18/18	Allyson Weinhouse, Lodging, Houston 12/17/2018 to 12/17/2018	413.18
12/18/18	Allyson Weinhouse, Lodging, Houston 12/18/2018 to 12/19/2018	321.75
12/18/18	Maya Ben Meir, Lodging, Magnolia, Houston, TX 12/17/2018 to 12/18/2018	186.03
12/18/18	Timothy Bow, Lodging, Houston, TX 12/17/2018 to 12/18/2018	197.73

Legal Services for the Period Ending December 31, 2018
 Westmoreland Coal Company
 [Westmoreland Group] Expenses

Invoice Number: 1050009401
 Matter Number: 42917-66

<u>Date</u>	<u>Description</u>	<u>Amount</u>
12/18/18	Allyson Weinhouse, Lodging, Houston 12/16/2018 to 12/16/2018	284.48
12/18/18	Julia Foster, Lodging, Houston, TX 12/17/2018 to 12/18/2018	303.03
12/18/18	Gregory Pesce, Lodging, Houston, TX 12/16/2018 to 12/18/2018	692.04
12/18/18	Stephen Hessler, Agency Fee	35.00
12/18/18	Maya Ben Meir, Airfare, New York, NY 12/19/2018 to 12/19/2018	641.20
12/18/18	Timothy Robert Bow - Timothy Bow, Baggage Fee	30.00
12/18/18	Neda Davanipour, Airfare, New York, NY 12/19/2018 to 12/19/2018	641.20
12/18/18	Maya Ben Meir, Agency Fee	58.00
12/18/18	K&E and Westmoreland Team - Transportation To/From Airport	201.24
12/18/18	Timothy Bow, Transportation To/From Airport	41.25
12/18/18	Allyson Weinhouse, Travel Meals, Houston, TX	58.67
12/18/18	Timothy Bow, Travel Meals, Houston, TX	7.14
12/18/18	Gerardo Mijares-Shafai, Travel Meals, Houston, TX	15.13
12/18/18	Neda Davanipour, Travel Meals, Houston, TX	100.00
12/18/18	Neda Davanipour, Travel Meals, Houston, TX	50.00
12/18/18	Maya Ben Meir, Travel Meals, Magnolia, Houston, TX	50.18
12/18/18	Julia Foster, Travel Meals, Chicago, IL	22.17
12/18/18	Julia Foster, Travel Meals, Houston, TX	9.59
12/18/18	Julia Foster, Travel Meals, Houston, TX	17.43
12/18/18	PACER SERVICE CENTER - PACER Service Center, Database Charges for 10/18 - 12/18	1.30
12/18/18	PACER SERVICE CENTER - PACER Service Center, Database Charges for 10/18 - 12/18	0.80
12/19/18	Standard Copies or Prints	0.16
12/19/18	Standard Copies or Prints	8.48
12/19/18	Standard Copies or Prints	4.00
12/19/18	Standard Copies or Prints	36.80
12/19/18	Standard Copies or Prints	0.64
12/19/18	Color Copies or Prints	26.40
12/19/18	Scanned Images	5.44
12/19/18	Neda Davanipour, Taxi	10.54
12/19/18	Maya Ben Meir, Lodging, Magnolia, Houston, TX 12/18/2018 to 12/19/2018	150.93
12/19/18	Neda Davanipour, Transportation To/From Airport	43.04
12/19/18	Neda Davanipour, Transportation To/From Airport	35.51

Legal Services for the Period Ending December 31, 2018
 Westmoreland Coal Company
 [Westmoreland Group] Expenses

Invoice Number: 1050009401
 Matter Number: 42917-66

<u>Date</u>	<u>Description</u>	<u>Amount</u>
12/19/18	Maya Ben Meir, Travel Meals, Houston, TX	18.30
12/19/18	Neda Davanipour, Travel Meals, Houston, TX	28.87
12/19/18	Neda Davanipour, Travel Meals, Houston, TX	47.37
12/20/18	Gerardo Mijares-Shafai, Internet	12.00
12/20/18	Standard Copies or Prints	8.96
12/20/18	Standard Copies or Prints	1.28
12/20/18	Standard Copies or Prints	0.48
12/20/18	Standard Copies or Prints	3.52
12/20/18	Standard Copies or Prints	8.16
12/20/18	Standard Copies or Prints	0.16
12/20/18	Color Copies or Prints	23.65
12/20/18	Color Copies or Prints	5.50
12/20/18	Color Copies or Prints	51.70
12/20/18	PACER SERVICE CENTER - PACER Service Center, Database Charges for 10/18 - 12/18	2.00
12/20/18	Randy Santa Ana - Randy Santa Ana, Taxi	6.57
12/20/18	Dianne M. Kim - Dianne Kim, Taxi, OT Transportation 12/20/2018	15.35
12/21/18	Standard Copies or Prints	0.64
12/21/18	Scanned Images	12.80
12/21/18	AVANTI TRANSPORTATION - Gregory Pesce - Transportation To/From Airport 12/16/18	86.25
12/21/18	AVANTI TRANSPORTATION - Maya Benmeir - Transportation To/From Airport 12/19/18	82.25
12/21/18	AVANTI TRANSPORTATION - Greg Pesce Office Transportation To/From Airport 12/17/18	95.50
12/21/18	AVANTI TRANSPORTATION - Judson Brown Transportation To/From Airport 12/17/18	86.25
12/21/18	AVANTI TRANSPORTATION - Timothy Bow Transportation To/From Airport 12/17/18	86.25
12/21/18	AVANTI TRANSPORTATION - Allyson Weinhouse Transportation To/From Airport 12/18/18	85.75
12/21/18	AVANTI TRANSPORTATION - Allyson Smith Transportation To/From Airport 12/19/18	82.25
12/21/18	AVANTI TRANSPORTATION - Tim Bow Transportation To/From Airport 12/18/18	183.25
12/21/18	AVANTI TRANSPORTATION - Maya Benmeir - Transportation To/From Airport 12/17/18	86.25

Legal Services for the Period Ending December 31, 2018
 Westmoreland Coal Company
 [Westmoreland Group] Expenses

Invoice Number: 1050009401
 Matter Number: 42917-66

<u>Date</u>	<u>Description</u>	<u>Amount</u>
12/21/18	PACER SERVICE CENTER - PACER Service Center, Database Charges for 10/18 - 12/18	1.80
12/22/18	Standard Copies or Prints	1.28
12/26/18	Jamie Aycock, Agency Fee	21.00
12/26/18	Jamie Aycock, Airfare, New York, NY 01/02/2019 to 01/04/2019	1,159.40
12/26/18	CROWN CARS & LIMOUSINES - PESCE/GREGORY FRANCIS 12/18/2018 - Transportation To/From Airport	94.85
12/27/18	PACER SERVICE CENTER - PACER Service Center, Database Charges for 10/18 - 12/18	4.70
12/28/18	Standard Copies or Prints	2.56
12/28/18	Standard Copies or Prints	0.16
12/28/18	Scanned Images	0.64
12/28/18	Scanned Images	2.56
12/28/18	PACER SERVICE CENTER - PACER Service Center, Database Charges for 10/18 - 12/18	1.50
12/29/18	Orla O'Callaghan, Airfare, New York, NY 01/02/2019 to 01/06/2019	1,058.44
12/30/18	Gregory F. Pesce - Gregory Pesce, Airfare, Houston, TX 01/02/2019 to 01/03/2019	945.38
12/30/18	Michael B. Slade - Michael Slade, Airfare, Houston, TX 01/02/2019 to 01/02/2019	635.40
12/31/18	WEST UNIFIED COMMUNICATIONS SERVICES INC - Teleconferences	1.46
12/31/18	WEST UNIFIED COMMUNICATIONS SERVICES INC - Teleconferences	4.87
12/31/18	WEST UNIFIED COMMUNICATIONS SERVICES INC - Teleconferences	0.91
12/31/18	WEST UNIFIED COMMUNICATIONS SERVICES INC - December teleconferences	25.55
12/31/18	WEST UNIFIED COMMUNICATIONS SERVICES INC - Conference calls for Steve Schwarzbach	131.59
12/31/18	WEST UNIFIED COMMUNICATIONS SERVICES INC - Teleconference Services	1.74
12/31/18	WEST UNIFIED COMMUNICATIONS SERVICES INC - Teleconference Services	0.46
12/31/18	WEST UNIFIED COMMUNICATIONS SERVICES INC - Teleconference Services	1.32
12/31/18	WEST UNIFIED COMMUNICATIONS SERVICES INC - Teleconference Charges	5.86

Legal Services for the Period Ending December 31, 2018
Westmoreland Coal Company
[Westmoreland Group] Expenses

Invoice Number: 1050009401
Matter Number: 42917-66

<u>Date</u>	<u>Description</u>	<u>Amount</u>
12/31/18	WEST UNIFIED COMMUNICATIONS SERVICES INC - Conference Calls	4.77
12/31/18	WEST UNIFIED COMMUNICATIONS SERVICES INC - Telephone conferences regarding Westmoreland Coal Company.	10.02
12/31/18	WEST UNIFIED COMMUNICATIONS SERVICES INC - conf calls	26.00
12/31/18	WEST UNIFIED COMMUNICATIONS SERVICES INC - December 2018 conference calls.	2.00
12/31/18	WEST UNIFIED COMMUNICATIONS SERVICES INC - Dec. Teleconf.	136.58
12/31/18	WEST UNIFIED COMMUNICATIONS SERVICES INC - teleconference	30.40
12/31/18	WEST UNIFIED COMMUNICATIONS SERVICES INC - Teleconferences	1.12
12/31/18	WEST UNIFIED COMMUNICATIONS SERVICES INC - Conference calls.	5.88
12/31/18	WEST UNIFIED COMMUNICATIONS SERVICES INC - Teleconferences	2.09
12/31/18	WEST UNIFIED COMMUNICATIONS SERVICES INC - Teleconferences	1.05
12/31/18	WEST UNIFIED COMMUNICATIONS SERVICES INC - Teleconferences	0.64
12/31/18	WEST UNIFIED COMMUNICATIONS SERVICES INC - Teleconferences	1.03
12/31/18	WEST UNIFIED COMMUNICATIONS SERVICES INC - Conference Calls	0.61
12/31/18	WEST UNIFIED COMMUNICATIONS SERVICES INC - Conference Calls	3.98
12/31/18	WEST UNIFIED COMMUNICATIONS SERVICES INC - Conference Calls	1.82
12/31/18	WEST UNIFIED COMMUNICATIONS SERVICES INC - Conference Calls	3.37
12/31/18	WEST UNIFIED COMMUNICATIONS SERVICES INC - Conference Calls	0.43
12/31/18	WEST UNIFIED COMMUNICATIONS SERVICES INC - Conference Calls	2.06
12/31/18	WEST UNIFIED COMMUNICATIONS SERVICES INC - Conference Calls	8.54
12/31/18	WEST UNIFIED COMMUNICATIONS SERVICES INC - Conference Calls	3.39

Legal Services for the Period Ending December 31, 2018
 Westmoreland Coal Company
 [Westmoreland Group] Expenses

Invoice Number: 1050009401
 Matter Number: 42917-66

<u>Date</u>	<u>Description</u>	<u>Amount</u>
12/31/18	WEST UNIFIED COMMUNICATIONS SERVICES INC - Conference calls.	12.68
12/31/18	Standard Copies or Prints	0.64
12/31/18	Color Copies or Prints	186.45
12/31/18	Scanned Images	0.16
12/31/18	Gregory Pesce, Agency Fee	58.00
12/31/18	Orla O'Callaghan, Agency Fee	58.00
12/31/18	Michael Slade, Agency Fee	58.00
12/31/18	Chris Koenig - Chris Koenig, Airfare, New York, NY 01/02/2019 to 01/05/2019	1,214.81
12/31/18	Chris Koenig, Agency Fee	21.00
12/31/18	SUNNY'S WORLDWIDE - K&E and Westmoreland Coal Team - Transportation	150.90
12/31/18	Jonathan G.C. Fombonne - Jonathan Fombonne, Overtime Meals - Attorney, Houston, TX	20.00
		\$ 28,793.31

KIRKLAND & ELLIS LLP

AND AFFILIATED PARTNERSHIPS

601 Lexington Avenue
New York, NY 10022

FEIN 36-1326630

March 19, 2019

Westmoreland Coal Company
9540 South Maroon Circle, Suite 300
Englewood, CO 80112

Attn: Michael Hutchinson

Invoice Number: 1050010709

Client Matter: 42917-66

In the Matter of [Westmoreland Group] Expenses

For expenses incurred through January 31, 2019
(see attached Description of Expenses for detail)

\$ 51,089.91

Total expenses incurred

\$ 51,089.91

Legal Services for the Period Ending January 31, 2019
Westmoreland Coal Company
[Westmoreland Group] Expenses

Invoice Number: 1050010709
Matter Number: 42917-66

Description of Expenses

<u>Date</u>	<u>Description</u>	<u>Amount</u>
11/01/18	FLIK - Westmoreland on 11/14/2018	16.00
11/01/18	FLIK - Westmoreland on 11/14/2018	350.00
11/01/18	FLIK - Westmoreland on 11/15/2018	245.00
11/01/18	FLIK - Westmoreland on 11/14/2018	36.00
11/01/18	FLIK - Westmoreland on 11/15/2018	126.00
11/01/18	FLIK - Westmoreland on 11/15/2018	112.00
11/01/18	FLIK - Westmoreland on 11/14/2018	126.00
11/01/18	FLIK - Westmoreland on 11/15/2018	32.00
11/01/18	FLIK - Westmoreland on 11/15/2018	126.00
11/01/18	FLIK - Westmoreland on 11/14/2018	32.00
11/01/18	FLIK - Westmoreland on 11/14/2018	105.00
11/01/18	FLIK - Westmoreland on 11/14/2018	112.00
11/01/18	FLIK - Westmoreland on 11/14/2018	120.00
11/01/18	FLIK - Westmoreland on 11/15/2018	245.00
11/30/18	WINDY CITY LIMOUSINE - GREGORY FRANCIS PESCE Transportation to/from Airport 11/02/2018	80.65
11/30/18	WINDY CITY LIMOUSINE - TIMOTHY ROBERT BOW Transportation to/from Airport 11/14/2018	76.65
11/30/18	WINDY CITY LIMOUSINE - GABRIELA EILEEN ZAMFIR Transportation to/from Airport 11/15/2018	78.16
11/30/18	WINDY CITY LIMOUSINE - Michael Slade Transportation to/from Airport 11/14/2018	74.16
11/30/18	WINDY CITY LIMOUSINE - GREGORY FRANCIS PESCE Transportation to/from Airport 11/01/2018	98.70
11/30/18	WINDY CITY LIMOUSINE - TIMOTHY ROBERT BOW Transportation to/from Airport 11/15/2018	80.65
11/30/18	WINDY CITY LIMOUSINE - GABRIELA EILEEN ZAMFIR Transportation to/from Airport 11/13/2018	74.16
12/01/18	FLIK - Westmoreland on 12/18/2018	135.00
12/01/18	FLIK - Westmoreland on 12/18/2018	262.50
12/01/18	FLIK - Westmoreland on 12/17/2018	135.00
12/01/18	FLIK - Westmoreland on 12/17/2018	195.00
12/01/18	FLIK - Westmoreland on 12/17/2018	262.50
12/01/18	FLIK - Westmoreland on 12/18/2018	180.00

Legal Services for the Period Ending January 31, 2019
 Westmoreland Coal Company
 [Westmoreland Group] Expenses

Invoice Number: 1050010709
 Matter Number: 42917-66

<u>Date</u>	<u>Description</u>	<u>Amount</u>
12/01/18	FLIK - Westmoreland on 12/18/2018	175.00
12/02/18	THOMSON REUTERS - WEST PUBLISHING CORP - WESTLAW, Research Charges, Zamfir, Gabriela, 12/2/2018	47.31
12/04/18	THOMSON REUTERS - WEST PUBLISHING CORP - WESTLAW, Research Charges, Santa Ana, Ana, Randy, 12/4/2018	23.13
12/05/18	LEXISNEXIS - LEXISNEXIS, LexisNexis Research, Warther, Nicholas, 12/5/2018	129.90
12/06/18	THOMSON REUTERS - WEST PUBLISHING CORP - WESTLAW, Research Charges, Adzima, Nicholas, 12/6/2018	441.55
12/07/18	EUREST DINING SERVICES (CAFE 300) - Westmoreland Coal on 10/8/2018 - 12 in attendance	48.00
12/07/18	EUREST DINING SERVICES (CAFE 300) - Westmoreland Coal on 10/8/2018 - 12 in attendance	48.00
12/07/18	EUREST DINING SERVICES (CAFE 300) - Westmoreland Coal on 10/9/2018 - 8 in attendance	168.00
12/07/18	EUREST DINING SERVICES (CAFE 300) - Westmoreland Coal on 10/8/2018 - 12 in attendance	96.00
12/07/18	THOMSON REUTERS - WEST PUBLISHING CORP - WESTLAW, Research Charges, Adzima, Nicholas, 12/7/2018	418.53
12/09/18	PACER SERVICE CENTER - PACER Service Center, Database Charges for 10/18 - 12/18	30.10
12/09/18	THOMSON REUTERS - WEST PUBLISHING CORP - WESTLAW, Research Charges, Adzima, Nicholas, 12/9/2018	64.13
12/09/18	Mohsen Ghazi - Mohsen Ghazi, Taxi, Overtime Transportation 12/09/2018	7.25
12/10/18	THOMSON REUTERS - WEST PUBLISHING CORP - WESTLAW, Research Charges, Zamfir, Gabriela, 12/10/2018	246.08
12/11/18	THOMSON REUTERS - WEST PUBLISHING CORP - WESTLAW, Research Charges, McKeever, Xanath, 12/11/2018	21.70
12/11/18	THOMSON REUTERS - WEST PUBLISHING CORP - WESTLAW, Research Charges, Mijares-Shafai, Gerardo, 12/11/2018	23.65
12/11/18	THOMSON REUTERS - WEST PUBLISHING CORP - WESTLAW, Research Charges, Adzima, Nicholas, 12/11/2018	23.63
12/11/18	THOMSON REUTERS - WEST PUBLISHING CORP - WESTLAW, Research Charges, Zamfir, Gabriela, 12/11/2018	23.65
12/11/18	THOMSON REUTERS - WEST PUBLISHING CORP - WESTLAW, Research Charges, Koenig, Chris, 12/11/2018	70.96
12/12/18	THOMSON REUTERS - WEST PUBLISHING CORP - WESTLAW, Research Charges, Ben Meir, Maya, 12/12/2018	243.21

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Invoice Number: 1050010709
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<u>Date</u>	<u>Description</u>	<u>Amount</u>
12/12/18	THOMSON REUTERS - WEST PUBLISHING CORP - WESTLAW, Research Charges, Dolphin, James, 12/12/2018	23.13
12/12/18	THOMSON REUTERS - WEST PUBLISHING CORP - WESTLAW, Research Charges, Adzima, Nicholas, 12/12/2018	141.76
12/12/18	THOMSON REUTERS - WEST PUBLISHING CORP - WESTLAW, Research Charges, Smith, Allyson, 12/12/2018	121.51
12/13/18	PACER SERVICE CENTER - PACER Service Center, Database Charges for 10/18 - 12/18	3.90
12/13/18	THOMSON REUTERS - WEST PUBLISHING CORP - WESTLAW, Research Charges, McKeever, Xanath, 12/13/2018	86.80
12/16/18	Allyson Smith Weinhouse - Allyson Weinhouse, Internet	29.95
12/16/18	Allyson Smith Weinhouse - Allyson Weinhouse, Airfare, New York to Houston 12/16/2018 to 12/18/2018, 12/16/2018	559.80
12/17/18	PACER SERVICE CENTER - PACER Service Center, Database Charges for 10/18 - 12/18	5.10
12/17/18	THOMSON REUTERS - WEST PUBLISHING CORP - WESTLAW, Research Charges, Bow, Timothy, 12/17/2018	522.57
12/17/18	THOMSON REUTERS - WEST PUBLISHING CORP - WESTLAW, Research Charges, Adzima, Nicholas, 12/17/2018	23.63
12/18/18	Allyson Smith Weinhouse - Allyson Weinhouse, Airfare, Houston to New York 12/19/2018 to 12/19/2018. 12/18/2018	282.00
12/18/18	Caleb Lowery - Caleb Lowery, Overtime Meals - Attorney, Houston 12/18/2018	20.00
12/19/18	Allyson Smith Weinhouse - Allyson Weinhouse, Internet. 12/19/2018	32.42
12/19/18	PACER SERVICE CENTER - PACER Service Center, Database Charges for 10/18 - 12/18	0.10
12/19/18	THOMSON REUTERS - WEST PUBLISHING CORP - WESTLAW, Research Charges, McKeever, Xanath, 12/19/2018	76.41
12/21/18	VITAL TRANSPORTATION SERVICES INC - SMITH ALLYSON - Transportation to/from Airport 12/16/2018	65.76
12/21/18	THOMSON REUTERS - WEST PUBLISHING CORP - WESTLAW, Research Charges, McDonald, Allison, 12/21/2018	70.96
12/23/18	THOMSON REUTERS - WEST PUBLISHING CORP - WESTLAW, Research Charges, McKeever, Xanath, 12/23/2018	21.70
12/23/18	SEAMLESS NORTH AMERICA LLC - Kim Dianne - 12/20/2018	20.00
12/23/18	SEAMLESS NORTH AMERICA LLC - Orren Robert - 12/17/2018	20.00
12/23/18	SEAMLESS NORTH AMERICA LLC - Davanipour Neda - 12/17/2018	20.00

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<u>Date</u>	<u>Description</u>	<u>Amount</u>
12/23/18	SEAMLESS NORTH AMERICA LLC - Orren Robert - 12/17/2018	20.00
12/24/18	FEDERAL EXPRESS - 773981298887	12.77
12/26/18	THOMSON REUTERS - WEST PUBLISHING CORP - WESTLAW, Research Charges, Adzima, Nicholas, 12/26/2018	1,265.10
12/26/18	THOMSON REUTERS - WEST PUBLISHING CORP - WESTLAW, Research Charges, Saretsky, Michael, 12/26/2018	108.50
12/26/18	THOMSON REUTERS - WEST PUBLISHING CORP - WESTLAW, Research Charges, McKeever, Xanath, 12/26/2018	179.26
12/28/18	VITAL TRANSPORTATION SERVICES INC - BENMEIR MAYA - Transportation to/from Airport 12/19/2018	85.18
12/28/18	VITAL TRANSPORTATION SERVICES INC - GOLDEN SUSAN - Transportation 12/18/2018	130.02
12/31/18	WEST UNIFIED COMMUNICATIONS SERVICES INC - Telephonic Court hearings and/or conference calls with Client, Company, etc.	1.32
12/31/18	WEST UNIFIED COMMUNICATIONS SERVICES INC - Conference Calls	14.09
12/31/18	WEST UNIFIED COMMUNICATIONS SERVICES INC - Conference calls.	8.96
12/31/18	WEST UNIFIED COMMUNICATIONS SERVICES INC - Teleconference	6.74
12/31/18	WINDY CITY LIMOUSINE - TIMOTHY ROBERT BOW Transportation to/from Airport 12/17/2018	76.65
12/31/18	THOMSON REUTERS - WEST PUBLISHING CORP - WESTLAW, Research Charges, McKeever, Xanath, 12/31/2018	255.67
01/01/19	Gregory F. Pesce - Gregory Pesce, Overtime Meals - Attorney, Chicago, IL 01/01/2019	20.00
01/02/19	Gregory F. Pesce - Gregory Pesce, Internet. 01/02/2019	13.99
01/02/19	Orla Patricia O'Callaghan - Orla O'Callaghan, Internet 01/02/2019	18.99
01/02/19	Michael B. Slade - Michael Slade, Internet 01/02/2019	10.99
01/02/19	Standard Copies or Prints	16.48
01/02/19	Standard Copies or Prints	0.80
01/02/19	Standard Copies or Prints	0.96
01/02/19	Color Copies or Prints	9.90
01/02/19	Color Copies or Prints	2.20
01/02/19	Color Copies or Prints	25.30
01/02/19	Color Copies or Prints	25.30
01/02/19	Scanned Images	7.36

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<u>Date</u>	<u>Description</u>	<u>Amount</u>
01/02/19	Scanned Images	2.56
01/02/19	Gregory F. Pesce - Gregory Pesce, Taxi 01/02/2019	14.40
01/02/19	Gregory F. Pesce - Gregory Pesce, Taxi. 01/02/2019	9.00
01/02/19	Jamie Alan Aycock - Jamie Aycock, Taxi, 1/02/2019	41.33
01/02/19	Jamie Alan Aycock - Jamie Aycock, Lodging, New York, NY 01/02/2019 to 01/03/2019. 01/02/2019	243.33
01/02/19	Orla Patricia O'Callaghan - Orla O'Callaghan, Lodging, New York, NY 01/02/2019 to 01/04/2019, 01/02/2019	277.75
01/02/19	Chris Koenig - Chris Koenig, Transportation To/From Airport, 01/02/2019	40.30
01/02/19	Chris Koenig - Chris Koenig, Transportation To/From Airport, 01/02/2019	30.87
01/02/19	Michael B. Slade - Michael Slade, Transportation To/From Airport, 01/02/2019	46.30
01/02/19	Michael B. Slade - Michael Slade, Transportation To/From Airport, 01/02/2019	96.91
01/02/19	Michael Slade, Transportation To/From Airport - 01/02/2019	63.40
01/02/19	Chris Koenig - Chris Koenig, Travel Meals, Chicago, IL 01/02/2019	15.20
01/02/19	Jamie Alan Aycock - Jamie Aycock, Travel Meals, New York, NY 01/02/2019	90.00
01/02/19	Jamie Alan Aycock - Jamie Aycock, Travel Meals, Houston, Texas 01/02/2019	7.99
01/02/19	Jamie Alan Aycock - Jamie Aycock, Travel Meals, Houston, Texas 01/02/2019	3.24
01/02/19	Michael B. Slade - Michael Slade, Travel Meals, Chicago, IL Michael Slade 01/02/2019	9.76
01/02/19	Gregory F. Pesce - Gregory Pesce, Travel Meals, Chicago, IL 01/02/2019	3.96
01/02/19	Gregory Pesce, Travel Meals, Houston, TX	100.00
01/03/19	Gregory F. Pesce - Gregory Pesce, Internet, 01/03/2019	19.43
01/03/19	Gregory F. Pesce - Gregory Pesce, Internet, 01/03/2019	13.99
01/03/19	Standard Copies or Prints	45.60
01/03/19	Standard Copies or Prints	51.04
01/03/19	Standard Copies or Prints	28.48
01/03/19	Color Copies or Prints	16.50
01/03/19	Color Copies or Prints	17.60
01/03/19	Color Copies or Prints	4.95
01/03/19	Scanned Images	49.92

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<u>Date</u>	<u>Description</u>	<u>Amount</u>
01/03/19	Scanned Images	0.16
01/03/19	Gregory F. Pesce - Gregory Pesce, Taxi, 01/03/2019	9.00
01/03/19	Orla Patricia O'Callaghan - Orla O'Callaghan, Taxi, 01/03/2019	11.15
01/03/19	Gregory F. Pesce - Gregory Pesce, Lodging, Houston, TX 01/02/2019 to 01/03/2019, 01/03/2019	279.63
01/03/19	Jamie Alan Aycock - Jamie Aycock, Lodging, New York, NY 01/02/2019 to 01/03/2019, 01/03/2019	231.85
01/03/19	Orla Patricia O'Callaghan - Orla O'Callaghan, Lodging, New York, NY 01/02/2019 to 01/04/2019	266.27
01/03/19	Jamie Alan Aycock - Jamie Aycock, Airfare, Houston, Texas 01/02/2019 to 01/05/2019	40.10
01/03/19	Gregory F. Pesce - Gregory Pesce, Transportation To/From Airport. 01/03/2019	56.00
01/03/19	Chris Koenig - Chris Koenig, Travel Meals, New York, NY 01/03/2019	69.70
01/03/19	Gregory F. Pesce - Gregory Pesce, Travel Meals, Houston, TX 01/03/2019	28.00
01/03/19	Jamie Alan Aycock - Jamie Aycock, Travel Meals, New York, NY 01/03/2019	4.08
01/03/19	Jamie Alan Aycock - Jamie Aycock, Travel Meals, New York, NY 01/03/2019	3.10
01/03/19	Jamie Alan Aycock - Jamie Aycock, Travel Meals, New York, NY 01/03/2019	92.00
01/03/19	Jamie Alan Aycock - Jamie Aycock, Travel Meals, New York, NY 01/03/2019	9.82
01/03/19	Orla Patricia O'Callaghan - Orla O'Callaghan, Travel Meals, New York, NY 01/03/2019	117.45
01/03/19	Gregory F. Pesce - Gregory Pesce, Travel Meals, Houston, TX 01/03/2019	12.74
01/03/19	Kirk Porter - Kirk Porter, Taxi, Overtime. 01/03/2019	17.25
01/03/19	Kirk Porter - Kirk Porter, Overtime Meals - Attorney, New York 01/03/2019	20.00
01/04/19	Standard Copies or Prints	1.44
01/04/19	Standard Copies or Prints	0.96
01/04/19	Orla Patricia O'Callaghan - Orla O'Callaghan, Taxi, 01/04/2019	11.33
01/04/19	Jamie Alan Aycock - Jamie Aycock, Lodging, New York, NY 01/04/2019 to 01/05/2019	232.86
01/04/19	Michael B. Slade - Michael Slade, Airfare, Houston, TX 01/10/2019 to 01/10/2019	1,026.99

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<u>Date</u>	<u>Description</u>	<u>Amount</u>
01/04/19	BOSTON COACH CORPORATION - Gregory Francis Pesce Transportation to/from Airport	167.37
01/04/19	VITAL TRANSPORTATION SERVICES INC - SMITH ALLYSON - Transportation to/from Airport 12/19/2018	70.43
01/04/19	VITAL TRANSPORTATION SERVICES INC - BEN MEIR MAYA - 12/17/2018	48.43
01/04/19	BOSTON COACH CORPORATION - Gregory Francis Pesce Transportation to/from Airport	89.33
01/04/19	Chris Koenig - Chris Koenig, Travel Meals, New York, NY 01/04/2019	52.46
01/04/19	Jamie Alan Aycock - Jamie Aycock, Travel Meals, New York, NY 01/04/2019	10.78
01/04/19	Jamie Alan Aycock - Jamie Aycock, Travel Meals, New York, NY 01/04/2019	6.37
01/04/19	Jamie Alan Aycock - Jamie Aycock, Travel Meals, New York, NY 01/04/2019	3.10
01/04/19	Jamie Alan Aycock - Jamie Aycock, Travel Meals, New York, NY 01/04/2019	4.19
01/04/19	Jamie Alan Aycock - Jamie Aycock, Travel Meals, New York, NY 01/04/2019	16.85
01/04/19	Orla Patricia O'Callaghan - Orla O'Callaghan, Travel Meals, New York, NY 01/04/2019	105.00
01/04/19	MAGNA LEGAL SERVICES LLC - One certified copy of Mark Hojnacki deposition (expedite basis)	3,051.00
01/04/19	Gregory F. Pesce - Gregory Pesce, Taxi, Overtime. 01/04/2019	12.00
01/05/19	Jamie Alan Aycock - Jamie Aycock, Taxi, Travel to New York, NY 01/05/2019	43.87
01/05/19	Chris Koenig - Chris Koenig, Lodging, New York, NY 01/02/2019 to 01/05/2019, 01/05/2019	695.55
01/05/19	Chris Koenig - Chris Koenig, Transportation To/From Airport, 01/05/2019	50.35
01/05/19	Chris Koenig - Chris Koenig, Transportation To/From Airport, 01/05/2019	30.16
01/05/19	Chris Koenig - Chris Koenig, Travel Meals, Flushing, NY 01/05/2019	20.76
01/05/19	Jamie Alan Aycock - Jamie Aycock, Travel Meals, Flushing, NY 01/05/2019	4.55
01/05/19	Jamie Alan Aycock - Jamie Aycock, Parking, Houston, TX 01/05/2019	66.00
01/06/19	Orla Patricia O'Callaghan - Orla O'Callaghan, Taxi, 01/06/2019	31.03
01/06/19	Orla Patricia O'Callaghan - Orla O'Callaghan, Taxi, 01/06/2019	30.56

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<u>Date</u>	<u>Description</u>	<u>Amount</u>
01/06/19	SEAMLESS NORTH AMERICA LLC - Davanipour Neda - 01/02/2019	20.00
01/07/19	Standard Copies or Prints	10.72
01/07/19	Standard Copies or Prints	40.80
01/07/19	Standard Copies or Prints	512.64
01/07/19	Standard Copies or Prints	20.64
01/07/19	Standard Copies or Prints	1.12
01/07/19	Standard Copies or Prints	0.32
01/07/19	Standard Copies or Prints	6.72
01/07/19	Standard Copies or Prints	1.44
01/07/19	Standard Copies or Prints	11.04
01/07/19	Standard Copies or Prints	12.00
01/07/19	Color Copies or Prints	1.65
01/07/19	Color Copies or Prints	10.45
01/07/19	Color Copies or Prints	19.80
01/07/19	Color Copies or Prints	20.90
01/07/19	Color Copies or Prints	57.20
01/07/19	Color Copies or Prints	8.25
01/07/19	Color Copies or Prints	125.40
01/07/19	Color Copies or Prints	9.90
01/07/19	Scanned Images	0.48
01/07/19	Scanned Images	5.60
01/07/19	Gregory F. Pesce - Gregory Pesce, Taxi. 01/07/2019	8.00
01/07/19	Gerardo Mijares-Shafai - Gerardo Mijares-Shafai, Taxi, Overtime Transportation 01/07/2019	12.50
01/07/19	Gregory F. Pesce - Gregory Pesce, Taxi, Overtime. 01/07/2019	12.00
01/07/19	Neda Davanipour - Neda Davanipour, Taxi, OT Cab 01/07/2019	16.55
01/07/19	Gregory F. Pesce - Gregory Pesce, Overtime Meals - Attorney, Chicago, IL 01/07/2019	18.13
01/07/19	Gerardo Mijares-Shafai - Gerardo Mijares-Shafai, Overtime Meals - Attorney, Chicago 01/07/2019	14.46
01/08/19	Standard Copies or Prints	5.92
01/08/19	Standard Copies or Prints	0.32
01/08/19	Color Copies or Prints	1.65
01/08/19	Color Copies or Prints	31.35
01/08/19	Scanned Images	1.28

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<u>Date</u>	<u>Description</u>	<u>Amount</u>
01/08/19	VERITEXT - Deposition Transcripts of Robert Campagna and Steve Bremer	3,156.71
01/08/19	Gerardo Mijares-Shafai - Gerardo Mijares-Shafai, Taxi, OT 01/08/2019	12.80
01/08/19	Gregory Pesce, Taxi, Overtime	12.25
01/08/19	Gerardo Mijares-Shafai, Overtime Meals - Attorney	20.00
01/08/19	Chris Koenig, Overtime Meals - Attorney, Chicago, IL	20.00
01/09/19	Standard Copies or Prints	0.48
01/09/19	Standard Copies or Prints	2.40
01/09/19	Standard Copies or Prints	45.60
01/09/19	Standard Copies or Prints	7.68
01/09/19	Standard Copies or Prints	0.64
01/09/19	Color Copies or Prints	40.70
01/09/19	Color Copies or Prints	31.35
01/09/19	Scanned Images	0.32
01/09/19	Scanned Images	3.84
01/09/19	Scanned Images	0.80
01/09/19	Julia R. Foster - Julia Foster, Agency Fee, 01/09/2019	29.00
01/09/19	Julia R. Foster - Julia Foster, Airfare, Houston, TX 01/14/2019 to 01/15/2019, 01/09/2019	472.79
01/09/19	VERITEXT - Deposition transcript of Alan Boyko (1/4/19)	1,875.86
01/09/19	RESTRUCTURING CONCEPTS LLC - Chapter 11 Dockets Usage by Julia Foster on 12/17/2018	20.00
01/09/19	RESTRUCTURING CONCEPTS LLC - Chapter 11 Dockets Usage by Maya Benmeir on 12/12/2018	191.00
01/09/19	RESTRUCTURING CONCEPTS LLC - Chapter 11 Dockets Usage by Allyson Smith on 12/17/2018	68.00
01/09/19	RESTRUCTURING CONCEPTS LLC - Chapter 11 Dockets Usage by Robert Orren on 12/17/2018	32.00
01/09/19	Gregory F. Pesce - Gregory Pesce, Taxi, Overtime. 01/09/2019	12.00
01/09/19	Michael Fisherman - Michael Fisherman, Overtime Meals - Attorney, Houston, TX 01/09/2019	20.00
01/10/19	Michael B. Slade - Michael Slade, Internet, 01/10/2019	13.99
01/10/19	Standard Copies or Prints	2.08
01/10/19	Standard Copies or Prints	7.84
01/10/19	Standard Copies or Prints	10.24
01/10/19	Standard Copies or Prints	4.64
01/10/19	Standard Copies or Prints	7.84

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<u>Date</u>	<u>Description</u>	<u>Amount</u>
01/10/19	Standard Copies or Prints	12.80
01/10/19	Color Copies or Prints	18.70
01/10/19	Color Copies or Prints	15.95
01/10/19	Color Copies or Prints	2.20
01/10/19	Color Copies or Prints	23.10
01/10/19	Scanned Images	12.32
01/10/19	Scanned Images	2.56
01/10/19	Scanned Images	1.60
01/10/19	Michael B. Slade - Michael Slade, Transportation To/From Airport, 01/10/2019	52.70
01/10/19	Michael B. Slade - Michael Slade, Transportation To/From Airport, 01/10/2019	28.00
01/10/19	Michael B. Slade - Michael Slade, Transportation To/From Airport, 01/10/2019	74.41
01/10/19	Michael B. Slade - Michael Slade, Travel Meals, Houston, TX 01/10/2019	26.92
01/10/19	Michael B. Slade - Michael Slade, Travel Meals, Houston, TX 01/10/2019	6.87
01/10/19	ESCRIBERS LLC - Transcript	24.00
01/10/19	Michael Fisherman - Michael Fisherman, Taxi, OT Transportation 01/10/2019	17.40
01/10/19	Gerardo Mijares-Shafai - Gerardo Mijares-Shafai, Taxi, Overtime Transportation 01/10/2019	12.75
01/11/19	Standard Copies or Prints	4.80
01/11/19	Standard Copies or Prints	11.20
01/11/19	Standard Copies or Prints	0.32
01/11/19	Color Copies or Prints	31.35
01/11/19	BOSTON COACH CORPORATION - Gregory Francis Pesce - Transportation to/from Airport	392.33
01/11/19	Anthony Vincenzo Sexton - Anthony Sexton, Taxi. 01/11/2019	11.50
01/11/19	Gregory F. Pesce - Gregory Pesce, Taxi, Overtime taxi. 01/11/2019	14.60
01/13/19	COMET MESSENGER SERVICE INC - 300 N LA SALLE to 1952 W RACE 01/11/2019	33.30
01/13/19	COMET MESSENGER SERVICE INC - 300 N LA SALLE to 841 N. RIDGELAND 01/11/2019	28.64
01/13/19	SEAMLESS NORTH AMERICA LLC - Davanipour Neda - 01/09/2019	20.00

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<u>Date</u>	<u>Description</u>	<u>Amount</u>
01/13/19	SEAMLESS NORTH AMERICA LLC - Davanipour Neda - 01/07/2019	20.00
01/13/19	SEAMLESS NORTH AMERICA LLC - Davanipour Neda - 01/08/2019	20.00
01/13/19	SEAMLESS NORTH AMERICA LLC - Weinhouse Allyson - 01/08/2019	20.00
01/14/19	Standard Copies or Prints	6.72
01/14/19	Standard Copies or Prints	1.44
01/14/19	Standard Copies or Prints	18.24
01/14/19	Standard Copies or Prints	8.16
01/14/19	Standard Copies or Prints	0.16
01/14/19	Color Copies or Prints	9.90
01/14/19	Color Copies or Prints	22.00
01/14/19	Color Copies or Prints	57.75
01/14/19	Color Copies or Prints	8.80
01/14/19	Julia R. Foster - Julia Foster, Lodging, Houston, TX 01/14/2019 to 01/15/2019. 01/14/2019	366.38
01/14/19	Gregory F. Pesce - Gregory Pesce, Airfare, Newark, NJ 01/14/2019 to 01/14/2019, 01/14/2019	457.30
01/14/19	Julia R. Foster - Julia Foster, Travel Meals, Houston, TX 01/14/2019	89.00
01/14/19	Julia R. Foster - Julia Foster, Travel Meals, Chicago, IL 01/14/2019	21.78
01/14/19	Julia R. Foster - Julia Foster, Travel Meals, Chicago, IL 01/14/2019	16.73
01/14/19	Neda Davanipour, Taxi, OT Cab	9.96
01/15/19	Gregory F. Pesce - Gregory Pesce, Internet	13.99
01/15/19	Gregory Pesce, Internet	12.99
01/15/19	Standard Copies or Prints	7.36
01/15/19	Standard Copies or Prints	3.36
01/15/19	Standard Copies or Prints	5.92
01/15/19	Standard Copies or Prints	1.76
01/15/19	Standard Copies or Prints	8.16
01/15/19	Color Copies or Prints	9.90
01/15/19	Color Copies or Prints	8.80
01/15/19	Color Copies or Prints	3.30
01/15/19	Color Copies or Prints	3.30
01/15/19	Color Copies or Prints	27.50

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<u>Date</u>	<u>Description</u>	<u>Amount</u>
01/15/19	Scanned Images	5.76
01/15/19	Julia R. Foster - Julia Foster, Lodging, Houston, TX 01/14/2019 to 01/15/2019, 01/15/2019	448.28
01/15/19	Gregory F. Pesce - Gregory Pesce, Lodging, New York, NY 01/14/2019 to 01/14/2019, 01/15/2019	633.47
01/15/19	Gregory F. Pesce - Gregory Pesce, Airfare, New York to Chicago, Houston, Dallas 01/15/2019 to 01/18/2019, 01/15/2019	1,427.70
01/15/19	Gregory F. Pesce - Gregory Pesce, Agency Fee. 01/15/2019	58.00
01/15/19	AVANTI TRANSPORTATION - Michael Slade - Transportation To/From Airport 1/2/19	86.25
01/15/19	AVANTI TRANSPORTATION - Greg Pesce - Transportation To/From Airport - 1/15/19	86.25
01/15/19	AVANTI TRANSPORTATION - Michael Slade - Transportation To/From Airport 1/10/19	89.75
01/15/19	SUNNY'S WORLDWIDE - Transportation	105.09
01/15/19	Julia R. Foster - Julia Foster, Travel Meals, Houston, TX 01/15/2019	33.15
01/15/19	Julia R. Foster - Julia Foster, Travel Meals, Houston, TX 01/15/2019	80.00
01/15/19	Julia R. Foster - Julia Foster, Travel Meals, Chicago, IL 01/15/2019	17.43
01/15/19	Gregory Pesce, Travel Meals, Flushing, NY	19.95
01/15/19	Gregory F. Pesce - Gregory Pesce, Travel Meals, New York, NY 01/15/2019	30.45
01/15/19	Gregory F. Pesce - Gregory Pesce, Travel Meals, Houston, TX 01/15/2019	29.90
01/15/19	Anthony Vincenzo Sexton - Anthony Sexton, Taxi, 01/15/2019	10.50
01/15/19	Luke Seaton Smith - Luke Smith, Office supplies 01/15/2019	66.14
01/16/19	Gregory F. Pesce - Gregory Pesce, Internet, 01/16/2019	19.43
01/16/19	Gregory F. Pesce - Gregory Pesce, Internet. 01/16/2019	9.73
01/16/19	Orla Patricia O'Callaghan - Orla O'Callaghan, Internet 01/16/2019	8.00
01/16/19	Standard Copies or Prints	2.08
01/16/19	Standard Copies or Prints	0.48
01/16/19	Standard Copies or Prints	0.16
01/16/19	Standard Copies or Prints	0.48
01/16/19	Standard Copies or Prints	3.84
01/16/19	Standard Copies or Prints	8.16
01/16/19	Standard Copies or Prints	31.04

Legal Services for the Period Ending January 31, 2019
 Westmoreland Coal Company
 [Westmoreland Group] Expenses

Invoice Number: 1050010709
 Matter Number: 42917-66

<u>Date</u>	<u>Description</u>	<u>Amount</u>
01/16/19	Standard Copies or Prints	1.28
01/16/19	Color Copies or Prints	41.80
01/16/19	Color Copies or Prints	7.70
01/16/19	Color Copies or Prints	33.55
01/16/19	Color Copies or Prints	23.10
01/16/19	Gregory F. Pesce - Gregory Pesce, Lodging, Houston, TX 01/15/2019 to 01/16/2019, 01/16/2019	346.02
01/16/19	Gregory F. Pesce - Gregory Pesce, Travel Meals, Houston, TX	5.06
01/16/19	Gregory F. Pesce - Gregory Pesce, Travel Meals, Houston, TX	36.39
01/16/19	Neda Davanipour - Neda Davanipour, Taxi, OT 01/16/2019	7.56
01/17/19	Neda Davanipour, Internet	22.99
01/17/19	Standard Copies or Prints	0.32
01/17/19	Standard Copies or Prints	1.12
01/17/19	Color Copies or Prints	9.90
01/17/19	Gerardo Mijares-Shafai, Taxi, Overtime Transportation	14.70
01/17/19	Maya Ben Meir, Taxi, Overtime transportation	16.28
01/18/19	Gregory Pesce, Internet	8.99
01/18/19	Standard Copies or Prints	0.48
01/18/19	Standard Copies or Prints	1.92
01/18/19	Color Copies or Prints	171.05
01/18/19	VITAL TRANSPORTATION SERVICES INC - SLADE MICHAEL B - Transportation To/From Airport 01/10/2019	54.84
01/18/19	Gregory F. Pesce - Gregory Pesce, Travel Meals, Dallas, TX	5.43
01/18/19	VITAL TRANSPORTATION SERVICES INC - GOLDEN SUSAN - Transportation - 01/08/2019	130.02
01/19/19	SEAMLESS NORTH AMERICA LLC - Kurysz Rebecca 01/14/2019 OT Meal	20.00
01/19/19	SEAMLESS NORTH AMERICA LLC - Mijares-Shafai Gerardo 01/15/2019 OT Meal	20.00
01/20/19	Standard Copies or Prints	43.68
01/20/19	SEAMLESS NORTH AMERICA LLC - Davanipour Neda - 01/16/2019	20.00
01/20/19	SEAMLESS NORTH AMERICA LLC - Davanipour Neda - 01/14/2019	20.00
01/20/19	SEAMLESS NORTH AMERICA LLC - Ben Meir Maya - 01/17/2019	20.00
01/21/19	Standard Copies or Prints	0.32
01/21/19	Color Copies or Prints	7.70

Legal Services for the Period Ending January 31, 2019
 Westmoreland Coal Company
 [Westmoreland Group] Expenses

Invoice Number: 1050010709
 Matter Number: 42917-66

<u>Date</u>	<u>Description</u>	<u>Amount</u>
01/21/19	CROWN CARS & LIMOUSINES - PESCE/GREGORY FRANCIS 01/18/2019 - Transportation To/From Airport	94.85
01/21/19	CROWN CARS & LIMOUSINES - PESCE/GREGORY FRANCIS 01/14/2019 - Transportation To/From Airport	72.45
01/22/19	Standard Copies or Prints	0.32
01/22/19	Standard Copies or Prints	0.32
01/22/19	Standard Copies or Prints	10.56
01/22/19	Standard Copies or Prints	12.48
01/22/19	Standard Copies or Prints	1.28
01/22/19	Standard Copies or Prints	17.76
01/22/19	Standard Copies or Prints	22.56
01/22/19	Standard Copies or Prints	0.16
01/22/19	Color Copies or Prints	6.60
01/22/19	Color Copies or Prints	9.90
01/22/19	Color Copies or Prints	2.20
01/22/19	Color Copies or Prints	16.50
01/22/19	Color Copies or Prints	30.25
01/22/19	Scanned Images	0.96
01/22/19	Scanned Images	43.68
01/22/19	Gerardo Mijares-Shafai, Taxi, Overtime Transportation	12.80
01/22/19	Gregory Pesce, Taxi, Overtime taxi	12.50
01/22/19	Neda Davanipour, Overtime Meals - Attorney	20.00
01/23/19	Standard Copies or Prints	11.20
01/23/19	Standard Copies or Prints	0.48
01/23/19	Standard Copies or Prints	0.48
01/23/19	Standard Copies or Prints	7.20
01/23/19	Standard Copies or Prints	4.80
01/23/19	Color Copies or Prints	36.30
01/23/19	Color Copies or Prints	8.80
01/23/19	Color Copies or Prints	4.95
01/23/19	Color Copies or Prints	3.30
01/23/19	Color Copies or Prints	38.50
01/23/19	Color Copies or Prints	4.95
01/23/19	Color Copies or Prints	8.80
01/23/19	Scanned Images	0.48
01/23/19	Scanned Images	0.16
01/23/19	Michael Slade, Agency Fee	58.00

Legal Services for the Period Ending January 31, 2019
 Westmoreland Coal Company
 [Westmoreland Group] Expenses

Invoice Number: 1050010709
 Matter Number: 42917-66

<u>Date</u>	<u>Description</u>	<u>Amount</u>
01/23/19	Michael B. Slade - Michael Slade, Airfare, Houston, TX 02/03/2019 to 02/06/2019, 01/23/2019	945.58
01/23/19	Michael Slade, Airfare, New York, NY 01/28/2019 to 02/01/2019, 01/23/2019	795.94
01/23/19	Michael Slade, Agency Fee - 01/23/2019	58.00
01/23/19	Gregory Pesce, Travel Meals, Chicago, IL	21.46
01/23/19	Neda Davanipour, In flight internet	6.20
01/24/19	Standard Copies or Prints	1.44
01/24/19	Standard Copies or Prints	0.16
01/24/19	Standard Copies or Prints	0.96
01/24/19	Standard Copies or Prints	0.16
01/24/19	Standard Copies or Prints	0.96
01/24/19	Color Copies or Prints	7.70
01/24/19	Color Copies or Prints	6.60
01/24/19	Color Copies or Prints	5.50
01/24/19	Color Copies or Prints	7.70
01/24/19	Color Copies or Prints	183.15
01/24/19	Scanned Images	1.60
01/25/19	Standard Copies or Prints	0.16
01/25/19	Standard Copies or Prints	4.32
01/25/19	Standard Copies or Prints	0.16
01/25/19	Standard Copies or Prints	8.80
01/25/19	Standard Copies or Prints	24.00
01/25/19	Standard Copies or Prints	5.44
01/25/19	Color Copies or Prints	21.45
01/25/19	Color Copies or Prints	162.25
01/25/19	Color Copies or Prints	28.60
01/25/19	Scanned Images	2.24
01/25/19	Chris Koenig, Airfare, New York, NY 01/27/2019 to 01/29/2019, 01/25/2019	795.94
01/25/19	Chris Koenig, Agency Fee	21.00
01/25/19	Chris Koenig, Working Meal/K&E Only, Chicago, IL	40.00
01/25/19	Gregory F. Pesce - Gregory Pesce, Taxi, Overtime taxi	17.90
01/25/19	Chris Koenig, Taxi, Overtime transportation	32.29
01/25/19	Nicholas Adzima - Nicholas Adzima, Overtime Meals - Attorney, New York Overtime dinner. Nicholas Adzima 01/25/2019	20.00
01/26/19	Standard Copies or Prints	78.72

Legal Services for the Period Ending January 31, 2019
 Westmoreland Coal Company
 [Westmoreland Group] Expenses

Invoice Number: 1050010709
 Matter Number: 42917-66

<u>Date</u>	<u>Description</u>	<u>Amount</u>
01/26/19	Color Copies or Prints	236.50
01/27/19	Neda Davanipour, Internet	18.99
01/27/19	Gerardo Mijares-Shafai - Gerardo Mijares-Shafai, Internet. 01/27/2019	13.99
01/27/19	Standard Copies or Prints	7.36
01/27/19	COMET MESSENGER SERVICE INC - 01/26/2019	67.19
01/27/19	COMET MESSENGER SERVICE INC - 01/26/2019	37.46
01/27/19	Chris Koenig, Transportation To/From Airport	43.51
01/27/19	Chris Koenig, Transportation To/From Airport	29.60
01/27/19	Chris Koenig, Travel Meals, Chicago, IL	31.06
01/27/19	Nicholas Adzima - Nicholas Adzima, Overtime Meals - Attorney, New York	20.00
01/28/19	Standard Copies or Prints	0.48
01/28/19	Standard Copies or Prints	0.96
01/28/19	Standard Copies or Prints	6.72
01/28/19	Standard Copies or Prints	1.44
01/28/19	Standard Copies or Prints	47.36
01/28/19	Standard Copies or Prints	4.16
01/28/19	Standard Copies or Prints	0.96
01/28/19	Standard Copies or Prints	9.44
01/28/19	Standard Copies or Prints	1.12
01/28/19	Standard Copies or Prints	6.40
01/28/19	Standard Copies or Prints	3.52
01/28/19	Standard Copies or Prints	353.60
01/28/19	Standard Copies or Prints	269.12
01/28/19	Standard Copies or Prints	0.32
01/28/19	Color Copies or Prints	67.10
01/28/19	Color Copies or Prints	6.05
01/28/19	Color Copies or Prints	36.85
01/28/19	Color Copies or Prints	412.50
01/28/19	Color Copies or Prints	1,017.50
01/28/19	Scanned Images	2.08
01/28/19	Scanned Images	0.80
01/28/19	Gregory Pesce, Taxi	8.75
01/28/19	Gregory Pesce, Airfare, New York, NY 01/28/2019 to 01/28/2019	455.30
01/28/19	Michael B. Slade - Michael Slade, Travel Meals, Flushing, NY	48.71

Legal Services for the Period Ending January 31, 2019
 Westmoreland Coal Company
 [Westmoreland Group] Expenses

Invoice Number: 1050010709
 Matter Number: 42917-66

<u>Date</u>	<u>Description</u>	<u>Amount</u>
01/28/19	K&E team - Travel Meals, New York, NY	250.00
01/28/19	Gregory Pesce, Travel Meals, Chicago, IL	27.27
01/28/19	Nicholas Adzima, Taxi, Overtime taxi	19.56
01/28/19	Nicholas Adzima, Overtime Meals	20.00
01/29/19	Gregory Pesce, Internet	12.99
01/29/19	Standard Copies or Prints	1.28
01/29/19	Standard Copies or Prints	0.64
01/29/19	Standard Copies or Prints	3.52
01/29/19	Standard Copies or Prints	73.92
01/29/19	Standard Copies or Prints	0.16
01/29/19	Standard Copies or Prints	9.60
01/29/19	Standard Copies or Prints	36.96
01/29/19	Color Copies or Prints	1.10
01/29/19	Color Copies or Prints	255.20
01/29/19	Scanned Images	0.16
01/29/19	Michael Slade, Taxi	15.51
01/29/19	Chris Koenig, Lodging, New York, NY 01/27/2019 to 01/28/2019	259.42
01/29/19	Chris Koenig, Lodging, New York, NY 01/28/2019 to 01/29/2019	315.08
01/29/19	Gregory Pesce, Lodging, New York, NY 01/28/2019 to 01/29/2019	633.47
01/29/19	Julia Foster, Agency Fee, Hearing	29.00
01/29/19	Julia R. Foster - Julia Foster, Airfare, Houston, TX 02/03/2019 to 02/04/2019, 01/29/2019	472.79
01/29/19	Amanda Mitchell, Agency Fee	35.00
01/29/19	Casey McGushin, Agency Fee	58.00
01/29/19	Casey McGushin, Airfare, Birmingham, Alabama 01/29/2019 to 01/29/2019	781.55
01/29/19	Gregory Pesce, Agency Fee	58.00
01/29/19	Gregory Pesce, Airfare, Chicago, IL 01/29/2019 to 01/29/2019	397.97
01/29/19	Chris Koenig, Transportation To/From Airport	27.37
01/29/19	Chris Koenig, Transportation To/From Airport	33.79
01/29/19	Michael Slade, Travel Meals, Flushing, NY	6.51
01/29/19	Michael Slade, Travel Meals, New York, NY	100.00
01/29/19	Casey McGushin, Travel Meals, Chicago, IL	3.38
01/29/19	Casey McGushin, Travel Meals, Birmingham, AL	48.80

Legal Services for the Period Ending January 31, 2019
 Westmoreland Coal Company
 [Westmoreland Group] Expenses

Invoice Number: 1050010709
 Matter Number: 42917-66

<u>Date</u>	<u>Description</u>	<u>Amount</u>
01/29/19	Casey McGushin, Travel Meals, Chicago, IL	7.96
01/29/19	Gregory Pesce, Travel Meals, New York, NY	40.00
01/29/19	Casey McGushin, Hotel - Parking, Birmingham, Alabama 01/29/2019 to 01/30/2019	25.00
01/29/19	Ravi Shankar, Taxi, Overtime Transportation	41.67
01/29/19	Neda Davanipour, Taxi, OT Cab	18.36
01/29/19	Ravi Subramanian Shankar - Ravi Shankar, Overtime Meals - Attorney, Chicago, IL	20.00
01/29/19	Nicholas Adzima, Overtime Meals - Attorney, New York	20.00
01/30/19	Standard Copies or Prints	7.04
01/30/19	Standard Copies or Prints	0.16
01/30/19	Standard Copies or Prints	34.08
01/30/19	Standard Copies or Prints	2.40
01/30/19	Standard Copies or Prints	1.12
01/30/19	Standard Copies or Prints	15.68
01/30/19	Color Copies or Prints	7.70
01/30/19	Color Copies or Prints	8.80
01/30/19	Color Copies or Prints	1.65
01/30/19	Color Copies or Prints	8.80
01/30/19	Scanned Images	0.32
01/30/19	Casey James McGushin - Casey McGushin, Lodging, Birmingham, Alabama 01/29/2019 to 01/30/2019, 01/30/2019	356.03
01/30/19	Gregory Pesce, Airfare, Chicago, IL 02/01/2019 to 02/01/2019, 01/30/2019	1,082.60
01/30/19	Casey McGushin, Airfare, Chicago, Illinois 01/30/2019 to 01/30/2019	336.30
01/30/19	Casey McGushin, Agency Fee	58.00
01/30/19	Chris Koenig, Agency Fee	21.00
01/30/19	Chris Koenig - Chris Koenig, Airfare, Houston, TX 01/31/2019 to 02/01/2019, 01/30/2019	945.58
01/30/19	Michael Slade, Travel Meals, New York, NY	48.19
01/30/19	Casey McGushin, Travel Meals, Atlanta, Georgia	4.95
01/30/19	Michael Slade, Travel Meals, Flushing, NY	6.51
01/30/19	Casey McGushin, Travel Meals, Birmingham, AL	27.60
01/30/19	Casey McGushin, Travel Meals, Atlanta, Georgia	13.61
01/30/19	Casey McGushin, Travel Meals, Birmingham, Alabama	10.64
01/30/19	Casey McGushin, Car Rental, Birmingham, Alabama/Atlanta, Georgia 01/29/2019 to 01/30/2019	55.85

Legal Services for the Period Ending January 31, 2019
 Westmoreland Coal Company
 [Westmoreland Group] Expenses

Invoice Number: 1050010709
 Matter Number: 42917-66

<u>Date</u>	<u>Description</u>	<u>Amount</u>
01/30/19	Casey McGushin, Car Rental Fuel	14.51
01/30/19	Casey McGushin, Meeting Room	165.00
01/30/19	Maya Ben Meir, Taxi, O/T Taxi	26.24
01/30/19	Nicholas Adzima - Nicholas Adzima, Taxi, Overtime taxi. 01/30/2019	16.56
01/31/19	WEST UNIFIED COMMUNICATIONS SERVICES INC - January teleconferences	25.61
01/31/19	WEST UNIFIED COMMUNICATIONS SERVICES INC - Conference call charges for January 2019	3.29
01/31/19	WEST UNIFIED COMMUNICATIONS SERVICES INC - Teleconference	1.66
01/31/19	WEST UNIFIED COMMUNICATIONS SERVICES INC - Intercall Invoice for January	20.15
01/31/19	WEST UNIFIED COMMUNICATIONS SERVICES INC - Conference Calls	3.54
01/31/19	WEST UNIFIED COMMUNICATIONS SERVICES INC - Conference Calls	137.18
01/31/19	WEST UNIFIED COMMUNICATIONS SERVICES INC - Conference calls.	9.95
01/31/19	WEST UNIFIED COMMUNICATIONS SERVICES INC - Teleconference Services	11.80
01/31/19	WEST UNIFIED COMMUNICATIONS SERVICES INC - Teleconference Services	0.02
01/31/19	WEST UNIFIED COMMUNICATIONS SERVICES INC - Teleconference Services	3.68
01/31/19	WEST UNIFIED COMMUNICATIONS SERVICES INC - Teleconference Services	21.23
01/31/19	WEST UNIFIED COMMUNICATIONS SERVICES INC - Teleconference Services	0.04
01/31/19	WEST UNIFIED COMMUNICATIONS SERVICES INC - Teleconference Services	0.10
01/31/19	WEST UNIFIED COMMUNICATIONS SERVICES INC - Teleconference Services	0.52
01/31/19	WEST UNIFIED COMMUNICATIONS SERVICES INC - Teleconference Services	6.34
01/31/19	WEST UNIFIED COMMUNICATIONS SERVICES INC - Teleconference Services	2.57
01/31/19	WEST UNIFIED COMMUNICATIONS SERVICES INC - Teleconference Services	4.37
01/31/19	WEST UNIFIED COMMUNICATIONS SERVICES INC - Teleconference Services	14.02

Legal Services for the Period Ending January 31, 2019
Westmoreland Coal Company
[Westmoreland Group] Expenses

Invoice Number: 1050010709
Matter Number: 42917-66

<u>Date</u>	<u>Description</u>	<u>Amount</u>
01/31/19	WEST UNIFIED COMMUNICATIONS SERVICES INC - Teleconference Services	6.80
01/31/19	WEST UNIFIED COMMUNICATIONS SERVICES INC - Teleconference Services	1.44
01/31/19	WEST UNIFIED COMMUNICATIONS SERVICES INC - Teleconference Services	0.63
01/31/19	WEST UNIFIED COMMUNICATIONS SERVICES INC - Teleconference Services	7.97
01/31/19	WEST UNIFIED COMMUNICATIONS SERVICES INC - Teleconference Services	0.23
01/31/19	WEST UNIFIED COMMUNICATIONS SERVICES INC - Teleconference Services	1.88
01/31/19	WEST UNIFIED COMMUNICATIONS SERVICES INC - Teleconferences	0.51
01/31/19	WEST UNIFIED COMMUNICATIONS SERVICES INC - Teleconferences	1.24
01/31/19	WEST UNIFIED COMMUNICATIONS SERVICES INC - Teleconferences	0.67
01/31/19	WEST UNIFIED COMMUNICATIONS SERVICES INC - Teleconferences	2.82
01/31/19	WEST UNIFIED COMMUNICATIONS SERVICES INC - Teleconferences	4.58
01/31/19	WEST UNIFIED COMMUNICATIONS SERVICES INC - Conference calls.	4.93
01/31/19	WEST UNIFIED COMMUNICATIONS SERVICES INC - Conference calls	0.24
01/31/19	WEST UNIFIED COMMUNICATIONS SERVICES INC - Conference calls	40.77
01/31/19	WEST UNIFIED COMMUNICATIONS SERVICES INC - Conference calls.	35.23
01/31/19	WEST UNIFIED COMMUNICATIONS SERVICES INC - Teleconferences	29.21
01/31/19	WEST UNIFIED COMMUNICATIONS SERVICES INC - Conference calls	8.60
01/31/19	WEST UNIFIED COMMUNICATIONS SERVICES INC - Teleconference	1.69
01/31/19	WEST UNIFIED COMMUNICATIONS SERVICES INC - Teleconference Services	7.07
01/31/19	WEST UNIFIED COMMUNICATIONS SERVICES INC - Teleconference Services	0.64

Legal Services for the Period Ending January 31, 2019
 Westmoreland Coal Company
 [Westmoreland Group] Expenses

Invoice Number: 1050010709
 Matter Number: 42917-66

<u>Date</u>	<u>Description</u>	<u>Amount</u>
01/31/19	WEST UNIFIED COMMUNICATIONS SERVICES INC - Teleconference Services	26.74
01/31/19	WEST UNIFIED COMMUNICATIONS SERVICES INC - Teleconference Services	1.38
01/31/19	WEST UNIFIED COMMUNICATIONS SERVICES INC - Teleconference Services	1.35
01/31/19	WEST UNIFIED COMMUNICATIONS SERVICES INC - Teleconference Services	3.84
01/31/19	WEST UNIFIED COMMUNICATIONS SERVICES INC - Teleconference Services	11.79
01/31/19	WEST UNIFIED COMMUNICATIONS SERVICES INC - Teleconference Services	5.20
01/31/19	WEST UNIFIED COMMUNICATIONS SERVICES INC - Teleconference Services	20.25
01/31/19	WEST UNIFIED COMMUNICATIONS SERVICES INC - Teleconferences	5.35
01/31/19	Standard Copies or Prints	4.64
01/31/19	Standard Copies or Prints	21.76
01/31/19	Standard Copies or Prints	2.40
01/31/19	Standard Copies or Prints	1.76
01/31/19	Color Copies or Prints	11.55
01/31/19	Color Copies or Prints	76.45
01/31/19	Scanned Images	1.28
01/31/19	Gregory Pesce, Lodging, Houston, TX 01/31/2019 to 02/01/2019, 01/31/2019	313.73
01/31/19	Chris Koenig, Agency Fee	58.00
01/31/19	Chris Koenig, Airfare, Houston, TX 02/03/2019 to 02/04/2019, 01/31/2019	954.28
01/31/19	Maya Ben Meir, Agency Fee	21.00
01/31/19	Maya Ben Meir, Airfare, Houston 02/03/2019 to 02/04/2019, 01/31/2019	559.80
01/31/19	Gerardo Mijares-Shafai, Agency Fee	58.00
01/31/19	Gerardo Mijares-Shafai, Airfare, Houston 02/02/2019 to 02/04/2019, 01/31/2019	879.79
01/31/19	Michael Slade, Agency Fee	58.00
01/31/19	Gregory Pesce, Transportation To/From Airport	33.49
01/31/19	Gregory Pesce, Transportation To/From Airport	27.33
01/31/19	Chris Koenig, Transportation To/From Airport	27.48
01/31/19	Chris Koenig, Transportation To/From Airport,	31.17

Legal Services for the Period Ending January 31, 2019
 Westmoreland Coal Company
 [Westmoreland Group] Expenses

Invoice Number: 1050010709
 Matter Number: 42917-66

<u>Date</u>	<u>Description</u>	<u>Amount</u>
01/31/19	Michael Slade, Travel Meals, Flushing, NY	6.26
01/31/19	Michael Slade, Travel Meals, New York, NY	100.00
01/31/19	Michael Slade, Travel Meals, New York, NY	23.41
01/31/19	Michael Slade, Travel Meals, Flushing, NY	16.82
01/31/19	Gregory Pesce, Travel Meals, Houston, TX	29.55
01/31/19	Dilen Kumar, Travel Meals, Houston, TX	50.38
01/31/19	Chris Koenig, Travel Meals, Chicago, IL	25.27
01/31/19	Ravi Shankar, Taxi, OT Transportation	46.44
01/31/19	Nicholas Adzima, Taxi, Overtime Taxi	21.96
01/31/19	Ravi Shankar, Overtime Meals - Attorney, Chicago, IL	8.57
01/31/19	Nicholas Adzima, Overtime Meals - Attorney, New York	20.00
		\$ 51,089.91

KIRKLAND & ELLIS LLP

AND AFFILIATED PARTNERSHIPS

601 Lexington Avenue
New York, NY 10022

FEIN 36-1326630

April 8, 2019

Westmoreland Coal Company
9540 South Maroon Circle, Suite 300
Englewood, CO 80112

Attn: Jeffrey S. Stein

Invoice Number: 1050011645

Client Matter: 42917-66

In the Matter of [Westmoreland Group] Expenses

For expenses incurred through February 28, 2019
(see attached Description of Expenses for detail)

\$ 116,755.28

Total expenses incurred

\$ 116,755.28

Legal Services for the Period Ending February 28, 2019
 Westmoreland Coal Company
 [Westmoreland Group] Expenses

Invoice Number: 1050011645
 Matter Number: 42917-66

Description of Expenses

<u>Date</u>	<u>Description</u>	<u>Amount</u>
11/30/18	WEST UNIFIED COMMUNICATIONS SERVICES INC - Teleconference.	13.50
12/10/18	FEDERAL EXPRESS	9.99
12/31/18	WEST UNIFIED COMMUNICATIONS SERVICES INC - Conference call on 12-12-2018.	1.28
01/01/19	FLIK - Westmoreland on 1/14/2019	175.00
01/01/19	FLIK - Westmoreland on 1/16/2019	175.00
01/01/19	FLIK - Westmoreland on 1/10/2019	105.00
01/02/19	THOMSON REUTERS - WEST PUBLISHING CORP - WESTLAW, Research Charges, Adzima, Nicholas, 1/2/2019	415.44
01/02/19	THOMSON REUTERS - WEST PUBLISHING CORP - WESTLAW, Research Charges, Jones, Sydney, 1/2/2019	35.61
01/03/19	THOMSON REUTERS - WEST PUBLISHING CORP - WESTLAW, Research Charges, Glenn, Michael, 1/3/2019	18.31
01/03/19	THOMSON REUTERS - WEST PUBLISHING CORP - WESTLAW, Research Charges, Ben Meir, Maya, 1/3/2019	73.16
01/04/19	THOMSON REUTERS - WEST PUBLISHING CORP - WESTLAW, Research Charges, Glenn, Michael, 1/4/2019	91.56
01/05/19	THOMSON REUTERS - WEST PUBLISHING CORP - WESTLAW, Research Charges, Pesce, Gregory, 1/5/2019	164.80
01/05/19	THOMSON REUTERS - WEST PUBLISHING CORP - WESTLAW, Research Charges, Glenn, Michael, 1/5/2019	73.25
01/07/19	THOMSON REUTERS - WEST PUBLISHING CORP - WESTLAW, Research Charges, Glenn, Michael, 1/7/2019	164.80
01/08/19	THOMSON REUTERS - WEST PUBLISHING CORP - WESTLAW, Research Charges, Glenn, Michael, 1/8/2019	119.34
01/08/19	THOMSON REUTERS - WEST PUBLISHING CORP - WESTLAW, Research Charges, Zamfir, Gabriela, 1/8/2019	18.31
01/09/19	THOMSON REUTERS - WEST PUBLISHING CORP - WESTLAW, Research Charges, Zamfir, Gabriela, 1/9/2019	36.62
01/09/19	THOMSON REUTERS - WEST PUBLISHING CORP - WESTLAW, Research Charges, McKeever, Xanath, 1/9/2019	67.20
01/09/19	THOMSON REUTERS - WEST PUBLISHING CORP - WESTLAW, Research Charges, Glenn, Michael, 1/9/2019	104.62
01/10/19	THOMSON REUTERS - WEST PUBLISHING CORP - WESTLAW, Research Charges, Klimowicz, Alec, 1/10/2019	42.00

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01/10/19	THOMSON REUTERS - WEST PUBLISHING CORP - WESTLAW, Research Charges, Zamfir, Gabriela, 1/10/2019	109.87
01/14/19	THOMSON REUTERS - WEST PUBLISHING CORP - WESTLAW, Research Charges, Klimowicz, Alec, 1/14/2019	36.62
01/17/19	THOMSON REUTERS - WEST PUBLISHING CORP - WESTLAW, Research Charges, Abate, Anthony, 1/17/2019	5.38
01/17/19	THOMSON REUTERS - WEST PUBLISHING CORP - WESTLAW, Research Charges, Ben Meir, Maya, 1/17/2019	9.21
01/18/19	THOMSON REUTERS - WEST PUBLISHING CORP - WESTLAW, Research Charges, Ben Meir, Maya, 1/18/2019	137.50
01/18/19	THOMSON REUTERS - WEST PUBLISHING CORP - WESTLAW, Research Charges, Holden, Mark, 1/18/2019	43.46
01/20/19	Anthony Sexton, Taxi	12.00
01/21/19	THOMSON REUTERS - WEST PUBLISHING CORP - WESTLAW, Research Charges, Glenn, Michael, 1/21/2019	36.62
01/21/19	THOMSON REUTERS - WEST PUBLISHING CORP - WESTLAW, Research Charges, Adzima, Nicholas, 1/21/2019	18.29
01/22/19	EUREST DINING SERVICES (CAFE 300) - Zamfir Meeting on 10/30/2018	48.00
01/22/19	THOMSON REUTERS - WEST PUBLISHING CORP - WESTLAW, Research Charges, Francus, Michael, 1/22/2019	48.32
01/22/19	THOMSON REUTERS - WEST PUBLISHING CORP - WESTLAW, Research Charges, Glenn, Michael, 1/22/2019	18.31
01/23/19	THOMSON REUTERS - WEST PUBLISHING CORP - WESTLAW, Research Charges, Francus, Michael, 1/23/2019	4.48
01/23/19	Anthony Sexton, Taxi	11.25
01/24/19	Allison McDonald, Airfare, Chicago 01/29/2019 to 01/31/2019, 01/24/2019	714.15
01/24/19	Allison McDonald - Allison McDonald, Agency Fee	58.00
01/24/19	Allison McDonald - Allison McDonald, Taxi	11.26
01/25/19	Postage	6.05
01/25/19	Yates French, Airfare, New York to Denver 01/29/2019 to 01/29/2019, 01/25/2019	605.98
01/25/19	Yates French, Agency Fee	58.00
01/25/19	VITAL TRANSPORTATION SERVICES INC - PESCE GREGORY FRANCIS Transportation to/from Airport - 01/15/19	81.67
01/25/19	VITAL TRANSPORTATION SERVICES INC - PESCE GREGORY - Transportation to/from Airport 01/15/19	161.76
01/25/19	THOMSON REUTERS - WEST PUBLISHING CORP - WESTLAW, Research Charges, Holden, Mark, 1/25/2019	76.64

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01/26/19	THOMSON REUTERS - WEST PUBLISHING CORP - WESTLAW, Research Charges, Adzima, Nicholas, 1/26/2019	783.29
01/26/19	THOMSON REUTERS - WEST PUBLISHING CORP - WESTLAW, Research Charges, Zamfir, Gabriela, 1/26/2019	73.25
01/26/19	THOMSON REUTERS - WEST PUBLISHING CORP - WESTLAW, Research Charges, Ben Meir, Maya, 1/26/2019	216.80
01/26/19	SEAMLESS NORTH AMERICA LLC - Sexton Anthony 01/23/2019 OT Meal	13.18
01/27/19	Yates French, Airfare, Chicago to NYC 01/27/2019 to 01/27/2019	455.30
01/27/19	Yates French, Transportation To/From Airport	48.66
01/27/19	Yates French, Transportation To/From Airport	66.45
01/27/19	Yates French, Travel Meals, Chicago IL	18.82
01/27/19	Yates French, Travel Meals, NYC	72.51
01/27/19	THOMSON REUTERS - WEST PUBLISHING CORP - WESTLAW, Research Charges, Zamfir, Gabriela, 1/27/2019	208.72
01/27/19	THOMSON REUTERS - WEST PUBLISHING CORP - WESTLAW, Research Charges, Mijares-Shafai, Gerardo, 1/27/2019	238.05
01/27/19	THOMSON REUTERS - WEST PUBLISHING CORP - WESTLAW, Research Charges, Adzima, Nicholas, 1/27/2019	945.73
01/27/19	THOMSON REUTERS - WEST PUBLISHING CORP - WESTLAW, Research Charges, Ben Meir, Maya, 1/27/2019	256.07
01/28/19	CROWN CARS & LIMOUSINES - PESCE/GREGORY FRANCIS - Transportation to/from Airport - 01/28/19	96.60
01/28/19	Yates French, Travel Meals, NYC	81.39
01/28/19	Yates French, Travel Meals, NYC	50.00
01/28/19	THOMSON REUTERS - WEST PUBLISHING CORP - WESTLAW, Research Charges, Adzima, Nicholas, 1/28/2019	603.07
01/28/19	THOMSON REUTERS - WEST PUBLISHING CORP - WESTLAW, Research Charges, Smith, Allyson, 1/28/2019	73.16
01/29/19	Allison McDonald - Allison McDonald, Taxi	34.03
01/29/19	Allison McDonald, Taxi	43.23
01/29/19	Yates French, Transportation To/From Airport	66.60
01/29/19	Yates French, Transportation To/From Airport	93.64
01/29/19	Yates French, Travel Meals, NYC	63.63
01/29/19	Allison McDonald, Travel Meals, Denver	74.10
01/29/19	THOMSON REUTERS - WEST PUBLISHING CORP - WESTLAW, Research Charges, Zamfir, Gabriela, 1/29/2019	36.62

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01/29/19	THOMSON REUTERS - WEST PUBLISHING CORP - WESTLAW, Research Charges, Mijares-Shafai, Gerardo, 1/29/2019	18.31
01/29/19	THOMSON REUTERS - WEST PUBLISHING CORP - WESTLAW, Research Charges, Adzima, Nicholas, 1/29/2019	91.45
01/29/19	THOMSON REUTERS - WEST PUBLISHING CORP - WESTLAW, Research Charges, Smith, Allyson, 1/29/2019	18.29
01/30/19	Yates French, Taxi	80.07
01/30/19	Allison McDonald, Taxi	33.61
01/30/19	Yates French - Yates French, Airfare, Denver to Chicago 02/01/2019 to 02/01/2019, 01/30/2019	408.30
01/30/19	Yates French - Yates French, Travel Meals, Denver, CO	100.00
01/30/19	Yates French - Yates French, Travel Meals, Denver, CO	50.00
01/30/19	Allison McDonald, Travel Meals, Denver, CO	33.78
01/30/19	THOMSON REUTERS - WEST PUBLISHING CORP - WESTLAW, Research Charges, Ben Meir, Maya, 1/30/2019	109.74
01/30/19	THOMSON REUTERS - WEST PUBLISHING CORP - WESTLAW, Research Charges, Zamfir, Gabriela, 1/30/2019	36.62
01/30/19	THOMSON REUTERS - WEST PUBLISHING CORP - WESTLAW, Research Charges, Pesce, Gregory, 1/30/2019	73.25
01/30/19	THOMSON REUTERS - WEST PUBLISHING CORP - WESTLAW, Research Charges, Adzima, Nicholas, 1/30/2019	1,464.77
01/31/19	WEST UNIFIED COMMUNICATIONS SERVICES INC - conf calls	32.87
01/31/19	WEST UNIFIED COMMUNICATIONS SERVICES INC - Teleconference.	6.48
01/31/19	WEST UNIFIED COMMUNICATIONS SERVICES INC - Teleconference	19.61
01/31/19	WEST UNIFIED COMMUNICATIONS SERVICES INC - Conference calls	30.45
01/31/19	WEST UNIFIED COMMUNICATIONS SERVICES INC - Teleconference	15.78
01/31/19	Allison McDonald, Taxi	34.68
01/31/19	Allison McDonald, Lodging, Denver 01/29/2019 to 01/31/2019	1,178.34
01/31/19	Michael B. Slade - Michael Slade, Airfare, Houston, TX 02/12/2019 to 02/15/2019, 01/31/2019	985.58
01/31/19	Michael Slade, Agency Fee	58.00
01/31/19	Michael Slade, Airfare, Washington, DC 02/06/2019 to 02/07/2019, 01/31/2019	658.46

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01/31/19	Dilen Kumar, Airfare, Houston, TX 03/31/2019 to 02/02/2019, 01/31/2019	467.95
01/31/19	Dilen Kumar, Agency Fee	58.00
01/31/19	AVANTI TRANSPORTATION - Gregory Francis Pesce - Transportation to/from Airport 1/16/2019	166.00
01/31/19	AVANTI TRANSPORTATION - Pravin Dilen Kumar Transportation to/from Airport.	82.75
01/31/19	WINDY CITY LIMOUSINE - Transportation to/from Airport 01/28/2019	95.55
01/31/19	Yates French, Travel Meals, Denver, CO	50.00
01/31/19	Yates French, Travel Meals, Denver, CO	96.32
01/31/19	THOMSON REUTERS - WEST PUBLISHING CORP - WESTLAW, Research Charges, Adzima, Nicholas, 1/31/2019	934.35
01/31/19	THOMSON REUTERS - WEST PUBLISHING CORP - WESTLAW, Research Charges, Koenig, Chris, 1/31/2019	18.31
01/31/19	THOMSON REUTERS - WEST PUBLISHING CORP - WESTLAW, Research Charges, Pesce, Gregory, 1/31/2019	36.62
02/01/19	Gregory Pesce, Internet	10.99
02/01/19	Standard Copies or Prints	3.20
02/01/19	Standard Copies or Prints	15.52
02/01/19	Standard Copies or Prints	19.20
02/01/19	Standard Copies or Prints	7.52
02/01/19	Color Copies or Prints	86.35
02/01/19	Scanned Images	0.32
02/01/19	Scanned Images	0.16
02/01/19	Scanned Images	11.20
02/01/19	Yates French, Lodging, Denver, CO 01/29/2019 to 02/01/2019, 02/01/2019	2,952.40
02/01/19	Michael Slade, Lodging, New York, NY 01/28/2019 to 02/01/2019, 02/01/2019	2,515.56
02/01/19	Dilen Kumar, Lodging, Houston, TX 01/31/2019 to 02/01/2019, 02/01/2019	312.25
02/01/19	Chris Koenig - Lodging, Houston, TX 01/31/2019 to 02/01/2019, 02/01/2019	326.43
02/01/19	Gregory Pesce, Airfare, Houston, TX 02/03/2019 to 02/03/2019, 02/01/2019	477.14
02/01/19	Gregory Pesce, Agency Fee	21.00
02/01/19	Casey McGushin, Airfare, Houston, Texas 02/12/2019 to 02/12/2019, 02/01/2019	563.98

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02/01/19	Amanda Mitchell, Airfare, Houston, TX 02/12/2019 to 02/12/2019, TX 02/01/2019	546.30
02/01/19	Yates French, Transportation To/From Airport	98.05
02/01/19	Michael B. Slade - Michael Slade, Transportation To/From Airport	57.32
02/01/19	Gregory Pesce, Transportation To/From Airport	95.79
02/01/19	Gregory Pesce, Transportation To/From Airport	24.54
02/01/19	Dilen Kumar, Transportation To/From Airport	67.34
02/01/19	Chris Koenig, Transportation To/From Airport	41.60
02/01/19	Chris Koenig, Transportation To/From Airport	33.91
02/01/19	Yates French, Travel Meals, Denver, CO	88.40
02/01/19	Yates French, Travel Meals, Denver CO	61.30
02/01/19	Michael Slade, Travel Meals, Flushing, NY	49.67
02/01/19	Michael Slade, Travel Meals, Flushing, NY	11.57
02/01/19	Michael Slade, Travel Meals, New York, NY	9.80
02/01/19	Dilen Kumar, Travel Meals, Houston, TX	35.23
02/01/19	Gregory Pesce, Travel Meals, Houston, TX	5.97
02/01/19	Gregory F. Pesce - Gregory Pesce, Travel Meals, Houston, TX	39.77
02/01/19	Chris Koenig, Travel Meals, Houston, TX	30.28
02/01/19	Dilen Kumar, Parking, Dallas, TX	26.00
02/01/19	RESTRUCTURING CONCEPTS LLC - Chapter 11 Dockets Usage by Maya Benmeir on 1/31/2019	26.00
02/01/19	RESTRUCTURING CONCEPTS LLC - Chapter 11 Dockets Usage by Nicholas Adzima on 1/30/2019	60.00
02/01/19	RESTRUCTURING CONCEPTS LLC - Chapter 11 Dockets Usage by Maya Benmeir on 1/26/2019	178.00
02/01/19	RESTRUCTURING CONCEPTS LLC - Chapter 11 Dockets Usage by Maya Benmeir on 1/27/2019	43.00
02/01/19	RESTRUCTURING CONCEPTS LLC - Chapter 11 Dockets Usage by Allyson Smith on 1/28/2019	52.00
02/01/19	RESTRUCTURING CONCEPTS LLC - Chapter 11 Dockets Usage by Maya Benmeir on 1/17/2019	77.00
02/01/19	RESTRUCTURING CONCEPTS LLC - Chapter 11 Dockets Usage by Maya Benmeir on 1/18/2019	155.00
02/01/19	RESTRUCTURING CONCEPTS LLC - Chapter 11 Dockets Usage by Allyson Smith on 1/30/2019	29.00
02/01/19	THOMSON REUTERS - WEST PUBLISHING CORP - WESTLAW, Research Charges, Heck, Chris, 2/1/2019	95.25

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02/01/19	THOMSON REUTERS - WEST PUBLISHING CORP - WESTLAW, Research Charges, Burton, Brenda, 2/1/2019	36.23
02/01/19	THOMSON REUTERS - WEST PUBLISHING CORP - WESTLAW, Research Charges, McKeever, Xanath, 2/1/2019	33.24
02/02/19	Gerardo Mijares-Shafai, Transportation To/From Airport	39.20
02/02/19	Gerardo Mijares-Shafai, Transportation To/From Airport	35.70
02/02/19	Gerardo Mijares-Shafai, Travel Meals, Chicago	8.67
02/02/19	Gerardo Mijares-Shafai, Travel Meals, Chicago	6.68
02/02/19	THOMSON REUTERS - WEST PUBLISHING CORP - WESTLAW, Research Charges, Ben Meir, Maya, 2/2/2019	235.20
02/02/19	THOMSON REUTERS - WEST PUBLISHING CORP - WESTLAW, Research Charges, Pesce, Gregory, 2/2/2019	85.37
02/02/19	THOMSON REUTERS - WEST PUBLISHING CORP - WESTLAW, Research Charges, Koenig, Chris, 2/2/2019	18.11
02/02/19	Gregory Pesce, Taxi, Overtime taxi	13.10
02/02/19	Gregory Pesce, Taxi, Overtime taxi	16.99
02/03/19	Michael Slade, Internet	13.99
02/03/19	Gregory Pesce, Internet	13.99
02/03/19	R. Heck, Taxi	12.34
02/03/19	R. Heck, Taxi	31.97
02/03/19	Maya Ben Meir, Lodging, Houston 02/03/2019 to 02/04/2019, 02/03/2019	319.58
02/03/19	Julia Foster, Lodging, Chicago, IL 02/03/2019 to 02/04/2019, 02/03/2019	345.15
02/03/19	Gregory Pesce, Transportation To/From Airport	31.64
02/03/19	Michael Slade, Transportation To/From Airport	44.39
02/03/19	Chris Koenig, Transportation To/From Airport	33.91
02/03/19	Chris Koenig - Chris Koenig, Transportation To/From Airport	29.16
02/03/19	Gregory Pesce, Travel Meals	17.32
02/03/19	Michael Slade - K&E team, Westmoreland Team, A&M Team Travel Meals, Houston, TX	600.00
02/03/19	Michael Slade, Travel Meals, Houston, TX	16.21
02/03/19	Julia Foster, Travel Meals, Chicago, IL	21.78
02/03/19	Julia R. Foster - Julia Foster, Travel Meals, Chicago, IL	96.34
02/03/19	Michael B. Slade - Michael Slade, Travel Meals, Chicago, IL	18.64
02/03/19	Maya Ben Meir, Travel Meals, Newark Airport	23.83
02/03/19	Maya Ben Meir, Travel Meals, New York	4.36

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02/03/19	THOMSON REUTERS - WEST PUBLISHING CORP - WESTLAW, Research Charges, Ben Meir, Maya, 2/3/2019	212.94
02/03/19	THOMSON REUTERS - WEST PUBLISHING CORP - WESTLAW, Research Charges, Heck, Chris, 2/3/2019	18.11
02/03/19	THOMSON REUTERS - WEST PUBLISHING CORP - WESTLAW, Research Charges, Adzima, Nicholas, 2/3/2019	18.09
02/03/19	R. Chris Heck - R. Heck, Overtime Meals - Attorney, Chicago, IL	20.00
02/04/19	Michael Slade, Internet	13.99
02/04/19	Standard Copies or Prints	0.48
02/04/19	Standard Copies or Prints	122.08
02/04/19	Standard Copies or Prints	19.20
02/04/19	Standard Copies or Prints	0.80
02/04/19	Standard Copies or Prints	0.64
02/04/19	Standard Copies or Prints	1.44
02/04/19	Color Copies or Prints	4.95
02/04/19	Color Copies or Prints	1.10
02/04/19	Color Copies or Prints	6.60
02/04/19	Color Copies or Prints	25.85
02/04/19	Julia Foster, Taxi	9.00
02/04/19	Julia Foster, Taxi	9.00
02/04/19	Michael Slade, Taxi	25.00
02/04/19	Gerardo Mijares-Shafai, Taxi	14.29
02/04/19	Gerardo Mijares-Shafai, Taxi	52.80
02/04/19	Michael Slade, Lodging, Houston, TX 02/03/2019 to 02/04/2019, 02/04/2019	345.15
02/04/19	Gregory Pesce, Lodging, Houston, TX 02/03/2019 to 02/04/2019, 02/04/2019	321.75
02/04/19	Chris Koenig - Chris Koenig, Lodging, Houston, TX 02/03/2019 to 02/04/2019	345.15
02/04/19	Gregory Pesce, Airfare, Chicago, IL 02/04/2019 to 02/04/2019, 02/04/2019	541.30
02/04/19	Maya Ben Meir, Agency Fee	58.00
02/04/19	Maya Ben Meir, Airfare, New York, NY 02/04/2019 to 02/04/2019, 02/04/2019	559.80
02/04/19	Michael Slade, Airfare, Chicago, IL 02/04/2019 to 02/04/2019, 02/04/2019	281.88
02/04/19	Gregory Pesce, Transportation To/From Airport	55.80
02/04/19	Michael Slade, Transportation To/From Airport	112.66

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02/04/19	Michael Slade, Transportation To/From Airport	57.53
02/04/19	Chris Koenig, Transportation To/From Airport	25.95
02/04/19	Maya Ben Meir, Transportation To/From Airport	27.65
02/04/19	Gerardo Mijares-Shafai, Transportation To/From Airport	32.50
02/04/19	CROWN CARS & LIMOUSINES - PESCE/GREGORY FRANCIS Transportation To/From Airport 01/29/2019	94.85
02/04/19	CROWN CARS & LIMOUSINES - PESCE/GREGORY FRANCIS Transportation To/From Airport 01/28/2019	180.00
02/04/19	CROWN CARS & LIMOUSINES - MCGUSHIN/CASEY JAMES Transportation To/From Airport 01/29/2019	90.85
02/04/19	CROWN CARS & LIMOUSINES - MCGUSHIN/CASEY JAMES Transportation To/From Airport 01/30/2019	94.85
02/04/19	CROWN CARS & LIMOUSINES - PESCE/GREGORY FRANCIS Transportation To/From Airport 02/03/2019	90.85
02/04/19	CROWN CARS & LIMOUSINES - FRENCH/YATES Transportation To/From Airport 02/01/2019	76.45
02/04/19	Michael Slade, Travel Meals, Houston, TX	29.84
02/04/19	Michael Slade, Travel Meals, Houston, TX	9.39
02/04/19	Chris Koenig, Travel Meals, Houston, TX	23.36
02/04/19	Gregory F. Pesce - Gregory Pesce, Travel Meals, Chicago, IL	5.97
02/04/19	Gregory F. Pesce - Gregory Pesce, Travel Meals, Houston, TX	28.08
02/04/19	Maya Ben Meir - Maya Ben Meir, Travel Meals, Houston	13.40
02/04/19	Gerardo Mijares-Shafai - Gerardo Mijares-Shafai, Travel Meals, Houston	25.57
02/04/19	THOMSON REUTERS - WEST PUBLISHING CORP - WESTLAW, Research Charges, Adzima, Nicholas, 2/4/2019	18.09
02/04/19	THOMSON REUTERS - WEST PUBLISHING CORP - WESTLAW, Research Charges, Ben Meir, Maya, 2/4/2019	54.28
02/04/19	R. Heck, Taxi	13.14
02/04/19	Neda Davanipour, Overtime Meals - Attorney, New York	20.00
02/04/19	FEDERAL EXPRESS - 417180599212	243.56
02/04/19	FEDERAL EXPRESS - 774337054912	97.47
02/05/19	Standard Copies or Prints	9.92
02/05/19	Standard Copies or Prints	2.24
02/05/19	Standard Copies or Prints	15.52
02/05/19	Standard Copies or Prints	5.12
02/05/19	Standard Copies or Prints	20.32
02/05/19	Standard Copies or Prints	17.28

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02/05/19	Standard Copies or Prints	6.08
02/05/19	Standard Copies or Prints	4.00
02/05/19	Standard Copies or Prints	241.28
02/05/19	Color Copies or Prints	33.00
02/05/19	Color Copies or Prints	55.00
02/05/19	Color Copies or Prints	11.55
02/05/19	Color Copies or Prints	2,037.75
02/05/19	Color Copies or Prints	1.65
02/05/19	Color Copies or Prints	8.80
02/05/19	Color Copies or Prints	9.90
02/05/19	Scanned Images	0.80
02/05/19	Scanned Images	2.56
02/05/19	Scanned Images	11.20
02/05/19	Chris Koenig, Airfare, Houston, TX 02/12/2019 to 02/15/2019, 02/05/2019	985.58
02/05/19	Gregory F. Pesce - Gregory Pesce, Taxi	28.20
02/05/19	R. Chris Heck - R. Heck, Taxi	16.39
02/06/19	Standard Copies or Prints	0.16
02/06/19	Standard Copies or Prints	0.80
02/06/19	Standard Copies or Prints	10.40
02/06/19	Standard Copies or Prints	1.76
02/06/19	Standard Copies or Prints	24.80
02/06/19	Standard Copies or Prints	4.32
02/06/19	Standard Copies or Prints	4.96
02/06/19	Standard Copies or Prints	1.44
02/06/19	Standard Copies or Prints	0.32
02/06/19	Color Copies or Prints	3.30
02/06/19	Color Copies or Prints	3.30
02/06/19	Color Copies or Prints	9.90
02/06/19	Color Copies or Prints	2.20
02/06/19	Color Copies or Prints	8.80
02/06/19	Color Copies or Prints	26.95
02/06/19	Scanned Images	4.00
02/06/19	Michael B. Slade - Michael Slade, Transportation To/From Airport	28.49
02/06/19	Michael B. Slade - Michael Slade, Travel Meals, Washington, DC	60.06

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Invoice Number: 1050011645
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<u>Date</u>	<u>Description</u>	<u>Amount</u>
02/06/19	Michael B. Slade - Michael Slade, Travel Meals, Chicago, IL	16.71
02/06/19	THOMSON REUTERS - WEST PUBLISHING CORP - WESTLAW, Research Charges, Heck, Chris, 2/6/2019	54.34
02/06/19	THOMSON REUTERS - WEST PUBLISHING CORP - WESTLAW, Research Charges, Klimowicz, Alec, 2/6/2019	36.23
02/06/19	Gregory F. Pesce - Gregory Pesce, Taxi	18.90
02/07/19	Michael B. Slade - Michael Slade, Internet	8.99
02/07/19	Standard Copies or Prints	6.08
02/07/19	Standard Copies or Prints	4.00
02/07/19	Standard Copies or Prints	1.44
02/07/19	Standard Copies or Prints	1.12
02/07/19	Standard Copies or Prints	20.96
02/07/19	Standard Copies or Prints	1.44
02/07/19	Standard Copies or Prints	4.64
02/07/19	Color Copies or Prints	56.65
02/07/19	Color Copies or Prints	47.30
02/07/19	Color Copies or Prints	8.80
02/07/19	Color Copies or Prints	19.80
02/07/19	Scanned Images	7.20
02/07/19	Michael B. Slade - Michael Slade, Lodging, Washington, DC 02/06/2019 to 02/07/2019	458.65
02/07/19	Michael B. Slade - Michael Slade, Transportation To/From Airport	36.14
02/07/19	Michael B. Slade - Michael Slade, Travel Meals, Washington, DC	12.90
02/07/19	Michael B. Slade - Michael Slade, Parking, Chicago, IL	60.00
02/07/19	Phipps Reporting Inc - Certified copy of Jeff Stein confidential 1/29/2019 deposition transcript, including processing of exhibits	1,217.27
02/07/19	Phipps Reporting Inc - Transcription services for 1/29/2019 depositions of Marc Puntus and Tyler Cowan	1,734.26
02/08/19	Standard Copies or Prints	1.28
02/08/19	Standard Copies or Prints	7.52
02/08/19	Standard Copies or Prints	0.64
02/08/19	Color Copies or Prints	30.25
02/08/19	Michael B. Slade - Michael Slade, Agency Fee	58.00
02/08/19	Michael B. Slade - Michael Slade, Airfare, Houston, TX 02/11/2019 to 02/11/2019	541.99

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<u>Date</u>	<u>Description</u>	<u>Amount</u>
02/08/19	Michael B. Slade - Michael Slade, Airfare, Chicago, IL 02/15/2019 to 02/15/2019	(472.78)
02/08/19	Casey James McGushin - Casey McGushin, Airfare, Chicago, Illinois 02/15/2019 to 02/15/2019, 02/08/2019	563.98
02/08/19	Gerardo Mijares-Shafai - Gerardo Mijares-Shafai, Airfare, Houston 02/12/2019 to 02/12/2019	472.80
02/08/19	Gerardo Mijares-Shafai - Gerardo Mijares-Shafai, Agency Fee	58.00
02/08/19	Amanda Mitchell - Amanda Mitchell, Agency Fee	35.00
02/08/19	VITAL TRANSPORTATION SERVICES INC - PESCE GREGORY FRANCIS - Transportation to/from Airport 01/29/2019	54.84
02/08/19	VITAL TRANSPORTATION SERVICES INC - SLADE MICHAEL B - Transportation to/from Airport 01/29/2019	54.84
02/08/19	VITAL TRANSPORTATION SERVICES INC - BENMEIR MAYA - Transportation to/from Airport 02/03/2019	81.26
02/09/19	Yates French - Yates French, Airfare, Chicago IL 02/10/2019 to 02/10/2019	563.98
02/09/19	SEAMLESS NORTH AMERICA LLC - Klimowicz Alec 02/06/2019 OT Meal	20.00
02/09/19	SEAMLESS NORTH AMERICA LLC - Mitchell Amanda 02/05/2019 OT Meal	20.00
02/09/19	SEAMLESS NORTH AMERICA LLC - Heck R. 02/04/2019 OT Meal	20.00
02/09/19	SEAMLESS NORTH AMERICA LLC - Heck R. 02/05/2019 OT Meal	20.00
02/10/19	Standard Copies or Prints	5.60
02/10/19	Yates French - Yates French, Transportation To/From Airport	122.59
02/10/19	Yates French - Yates French, Transportation To/From Airport	39.40
02/10/19	Yates French - Yates French, Travel Meals, Chicago IL	33.53
02/10/19	Yates French - Yates French, Travel Meals, Houston TX	68.75
02/10/19	THOMSON REUTERS - WEST PUBLISHING CORP - WESTLAW, Research Charges, Slade, Michael, 2/10/2019	18.11
02/10/19	R. Chris Heck - R. Heck, Parking, Chicago, IL	50.00
02/10/19	R. Chris Heck - R. Heck, Overtime Meals - Attorney, Chicago, IL	20.00
02/11/19	Yates French - Yates French, Internet	17.95
02/11/19	Michael B. Slade - Michael Slade, Internet	8.00
02/11/19	Standard Copies or Prints	0.32
02/11/19	Standard Copies or Prints	3.36

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<u>Date</u>	<u>Description</u>	<u>Amount</u>
02/11/19	Standard Copies or Prints	1.60
02/11/19	Standard Copies or Prints	2.08
02/11/19	Standard Copies or Prints	2.24
02/11/19	Standard Copies or Prints	5.44
02/11/19	Color Copies or Prints	2.20
02/11/19	Color Copies or Prints	16.50
02/11/19	Color Copies or Prints	13.20
02/11/19	Color Copies or Prints	18.70
02/11/19	Michael B. Slade - Michael Slade, Lodging, Houston, TX 02/11/2019 to 02/15/2019	389.78
02/11/19	Logan Taylor Wiggins - Logan Wiggins, Agency Fee	35.00
02/11/19	Hannah Kupsky - Hannah Kupsky, Airfare, Houston, TX 02/12/2019 to 02/15/2019	600.00
02/11/19	Logan Taylor Wiggins - Logan Wiggins, Airfare, Houston, TX 02/11/2019 to 02/11/2019	622.30
02/11/19	Hannah Kupsky - Hannah Kupsky, Agency Fee	58.00
02/11/19	Yates French - Yates French, Travel Meals, Houston TX	79.46
02/11/19	Yates French - Yates French, Travel Meals, Houston TX	50.00
02/11/19	Yates French - Yates French, Travel Meals, Houston TX	30.09
02/11/19	Logan Taylor Wiggins - Logan Wiggins, Travel Meals, Houston, TX	100.00
02/11/19	Chris Koenig - Chris Koenig, Working Meal/K&E Only, Chicago, IL	34.77
02/11/19	THOMSON REUTERS - WEST PUBLISHING CORP - WESTLAW, Research Charges, Mijares-Shafai, Gerardo, 2/11/2019	36.23
02/11/19	THOMSON REUTERS - WEST PUBLISHING CORP - WESTLAW, Research Charges, Ben Meir, Maya, 2/11/2019	54.28
02/11/19	THOMSON REUTERS - WEST PUBLISHING CORP - WESTLAW, Research Charges, Heck, Chris, 2/11/2019	18.11
02/11/19	Maya Ben Meir - Maya Ben Meir, Taxi	14.16
02/11/19	Gerardo Mijares-Shafai - Gerardo Mijares-Shafai, Taxi	13.25
02/12/19	Yates French - Yates French, Internet	17.95
02/12/19	Gregory F. Pesce - Gregory Pesce, Internet	13.99
02/12/19	Gerardo Mijares-Shafai - Gerardo Mijares-Shafai, Internet	13.99
02/12/19	Standard Copies or Prints	27.20
02/12/19	Standard Copies or Prints	4.48
02/12/19	Standard Copies or Prints	0.48

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<u>Date</u>	<u>Description</u>	<u>Amount</u>
02/12/19	Standard Copies or Prints	21.92
02/12/19	Standard Copies or Prints	5.28
02/12/19	Standard Copies or Prints	7.36
02/12/19	Standard Copies or Prints	13.12
02/12/19	Standard Copies or Prints	9.60
02/12/19	Standard Copies or Prints	1.44
02/12/19	Color Copies or Prints	2.75
02/12/19	Color Copies or Prints	1.65
02/12/19	Color Copies or Prints	74.80
02/12/19	Color Copies or Prints	134.75
02/12/19	Color Copies or Prints	0.55
02/12/19	Color Copies or Prints	5.50
02/12/19	Color Copies or Prints	4.95
02/12/19	Color Copies or Prints	64.35
02/12/19	Scanned Images	0.48
02/12/19	Gregory F. Pesce - Gregory Pesce, Taxi	12.50
02/12/19	Casey James McGushin - Casey McGushin, Taxi	18.14
02/12/19	Michael B. Slade - Michael Slade, Lodging, Houston, TX 02/11/2019 to 02/15/2019	623.78
02/12/19	Gabriela Zamfir Hensley - Gabriela Hensley, Agency Fee	29.00
02/12/19	Gregory F. Pesce - Gregory Pesce, Airfare, Houston, TX 02/12/2019 to 02/12/2019	541.30
02/12/19	Gregory F. Pesce - Gregory Pesce, Transportation To/From Airport	65.30
02/12/19	Michael B. Slade - Michael Slade, Transportation To/From Airport	53.89
02/12/19	Gregory F. Pesce - Gregory Pesce, Transportation To/From Airport	34.49
02/12/19	Chris Koenig - Chris Koenig, Transportation To/From Airport	26.31
02/12/19	Gerardo Mijares-Shafai - Gerardo Mijares-Shafai, Transportation To/From Airport	38.30
02/12/19	Gerardo Mijares-Shafai - Gerardo Mijares-Shafai, Transportation To/From Airport	42.38
02/12/19	Gregory F. Pesce - Gregory Pesce, Travel Meals, Houston, TX	100.00
02/12/19	Yates French - Yates French, Travel Meals, Houston TX	78.16
02/12/19	Logan Taylor Wiggins - Logan Wiggins, Travel Meals, Houston, TX	7.33
02/12/19	Michael B. Slade - Michael Slade, Travel Meals, Houston, TX	10.74

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<u>Date</u>	<u>Description</u>	<u>Amount</u>
02/12/19	Chris Koenig - Chris Koenig, Travel Meals, Houston, TX	24.90
02/12/19	Chris Koenig - Chris Koenig, Travel Meals, Chicago, IL	12.57
02/12/19	Hannah Kupsky - Hannah Kupsky, Travel Meals, New York, NY	8.74
02/12/19	Hannah Kupsky - Hannah Kupsky, Travel Meals, Houston, TX	9.04
02/12/19	Casey James McGushin - Casey McGushin, Travel Meals, Chicago, Illinois	9.00
02/12/19	Gerardo Mijares-Shafai - Gerardo Mijares-Shafai, Travel Meals, Chicago to Houston	9.99
02/12/19	Amanda Mitchell - K&E Team, Travel Meals, Houston, TX Travel meal	100.00
02/12/19	THOMSON REUTERS - WEST PUBLISHING CORP - WESTLAW, Research Charges, McGushin, Casey, 2/12/2019	38.76
02/12/19	Chris Koenig - Chris Koenig, Taxi	41.15
02/13/19	Yates French - Yates French, Internet	17.95
02/13/19	Standard Copies or Prints	30.88
02/13/19	Standard Copies or Prints	23.84
02/13/19	Standard Copies or Prints	0.16
02/13/19	Standard Copies or Prints	14.40
02/13/19	Standard Copies or Prints	0.32
02/13/19	Standard Copies or Prints	15.36
02/13/19	Standard Copies or Prints	0.80
02/13/19	Color Copies or Prints	16.50
02/13/19	Color Copies or Prints	67.10
02/13/19	Color Copies or Prints	65.45
02/13/19	Color Copies or Prints	7.70
02/13/19	Color Copies or Prints	23.10
02/13/19	Color Copies or Prints	8.25
02/13/19	Gerardo Mijares-Shafai - Gerardo Mijares-Shafai, Taxi	13.22
02/13/19	Michael B. Slade - Michael Slade, Lodging, Houston, TX 02/11/2019 to 02/15/2019	623.78
02/13/19	Gregory F. Pesce - Gregory Pesce, Lodging, Houston, TX 02/12/2019 to 02/13/2019	304.62
02/13/19	Chris Koenig - Chris Koenig, Transportation To/From Airport	30.97
02/13/19	Yates French - Yates French, Travel Meals, Houston TX	93.74
02/13/19	Michael B. Slade - Michael Slade, Travel Meals, Houston, TX	104.20
02/13/19	Michael B. Slade - Michael Slade, Travel Meals, Houston, TX	10.74
02/13/19	Amanda Mitchell - K&E Team, Travel Meals, Houston, TX	164.10
02/13/19	Hannah Kupsky - Hannah Kupsky, Travel Meals, Houston, TX	23.39

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<u>Date</u>	<u>Description</u>	<u>Amount</u>
02/13/19	Chris Koenig - Chris Koenig, Travel Meals, Houston, TX	44.97
02/13/19	Hannah Kupsky - Hannah Kupsky, Travel Meals, Houston, TX	4.25
02/13/19	Hannah Kupsky - Hannah Kupsky, Travel Meals, Houston, TX	24.68
02/13/19	Hannah Kupsky - Hannah Kupsky, Travel Meals, Houston, TX	9.92
02/13/19	Casey James McGushin - Casey McGushin, Travel Meals, Houston, Texas	58.48
02/13/19	THOMSON REUTERS - WEST PUBLISHING CORP - WESTLAW, Research Charges, Ben Meir, Maya, 2/13/2019	81.73
02/13/19	Lech K. Wilkiewicz - Lech Wilkiewicz, Overtime Meals - Attorney, Dallas, TX	8.00
02/14/19	Yates French - Yates French, Internet	17.95
02/14/19	Standard Copies or Prints	7.84
02/14/19	Standard Copies or Prints	44.96
02/14/19	Standard Copies or Prints	3.84
02/14/19	Standard Copies or Prints	3.52
02/14/19	Standard Copies or Prints	1.12
02/14/19	Tabs/Indexes/Dividers	2.86
02/14/19	Tabs/Indexes/Dividers	2.60
02/14/19	Color Copies or Prints	312.95
02/14/19	Color Copies or Prints	167.20
02/14/19	Color Copies or Prints	17.05
02/14/19	Color Copies or Prints	52.25
02/14/19	Color Copies or Prints	38.50
02/14/19	Color Copies or Prints	2.20
02/14/19	Scanned Images	0.64
02/14/19	Michael B. Slade - Michael Slade, Lodging, Houston, TX 02/11/2019 to 02/15/2019	623.78
02/14/19	Hannah Kupsky - Hannah Kupsky, Lodging, Houston, TX 02/12/2019 to 02/14/2019	456.30
02/14/19	Gregory F. Pesce - Gregory Pesce, Lodging, Houston, TX 02/13/2019 to 02/14/2019	800.00
02/14/19	Amanda Mitchell - Amanda Mitchell, Airfare, Chicago, IL 02/16/2019 to 02/16/2019	541.30
02/14/19	Logan Taylor Wiggins - Logan Wiggins, Airfare, Chicago, IL 02/16/2019 to 02/16/2019	541.30
02/14/19	Hannah Kupsky - Hannah Kupsky, Airfare, Houston, TX 02/12/2019 to 02/14/2019	58.00
02/14/19	AVANTI TRANSPORTATION - Amanda Mitchell Transportation to/from Airport 2/12/2019	86.25

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02/14/19	AVANTI TRANSPORTATION - Casey McGushin Transportation to/from Airport 2/12/2019	82.75
02/14/19	AVANTI TRANSPORTATION - Hannah Kupsky Transportation to/from Airport 2/12/2019	89.75
02/14/19	AVANTI TRANSPORTATION - Maya Ben meir Transportation to/from Airport 2/3/2019	86.25
02/14/19	AVANTI TRANSPORTATION - Logan Wiggins Transportation to/from Airport 2/11/2019	86.25
02/14/19	Gerardo Mijares-Shafai - Gerardo Mijares-Shafai, Transportation To/From Airport	35.71
02/14/19	Logan Taylor Wiggins - Logan Wiggins, Travel Meals, Houston, TX	7.33
02/14/19	Yates French - Yates French, Travel Meals, Houston TX	98.94
02/14/19	Michael B. Slade - Michael Slade, Travel Meals, Houston, TX	100.00
02/14/19	Amanda Mitchell - Amanda Mitchell, Travel Meals, Houston, TX	75.62
02/14/19	Hannah Kupsky - Hannah Kupsky, Travel Meals, Houston, TX	13.53
02/14/19	Hannah Kupsky - Hannah Kupsky, Travel Meals, Houston, TX	12.28
02/14/19	Casey James McGushin - Casey McGushin, Travel Meals, Houston, Texas	40.29
02/14/19	FLASH DATA LLC - Print blowbacks with assembly: Stein Prep Binders	1,186.70
02/14/19	FLASH DATA LLC - Print blowbacks with assembly: Goodheart Prep Binders	52.22
02/14/19	FLASH DATA LLC - Print black & white and color blowbacks with assembly: Ossi/Cowan Trial Exhibit Binders	2,614.17
02/14/19	FLASH DATA LLC - Print black & white and color blowbacks with assembly: Elizabeth Martinez Trial Binders	1,117.36
02/14/19	FLASH DATA LLC - Print black & white and color blowbacks with assembly	2,779.44
02/14/19	FLASH DATA LLC - Print black & white and color blowbacks with assembly: Georgeson Binders	175.11
02/14/19	FLASH DATA LLC - Print color blowbacks with assembly: Opening Slides	299.85
02/14/19	FLASH DATA LLC - Print blowbacks with assembly: Williams Exam Binder	82.16
02/14/19	FLASH DATA LLC - Print black & white and color blowbacks with assembly: Coal Act Funds Exhibits / Martinez Prep Folders	622.86
02/14/19	FLASH DATA LLC - Print blowbacks with assembly: Goodheart Trial Exhibit Binders	174.07

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02/14/19	FLASH DATA LLC - Print color blowbacks with assembly: Mark Puntus Exhibit Binders	306.13
02/14/19	FLASH DATA LLC - Print black & white and color blowbacks with assembly: Sanson Trial Exhibit Binders	1,673.22
02/14/19	THOMSON REUTERS - WEST PUBLISHING CORP - WESTLAW, Research Charges, Wertime, Sam, 2/14/2019	99.94
02/14/19	THOMSON REUTERS - WEST PUBLISHING CORP - WESTLAW, Research Charges, Slade, Michael, 2/14/2019	127.17
02/14/19	THOMSON REUTERS - WEST PUBLISHING CORP - WESTLAW, Research Charges, McGushin, Casey, 2/14/2019	12.92
02/14/19	THOMSON REUTERS - WEST PUBLISHING CORP - WESTLAW, Research Charges, Ben Meir, Maya, 2/14/2019	18.09
02/15/19	Gerardo Mijares-Shafai - Gerardo Mijares-Shafai, Internet	12.99
02/15/19	Gerardo Mijares-Shafai - Gerardo Mijares-Shafai, Internet	16.00
02/15/19	Standard Copies or Prints	4.80
02/15/19	Standard Copies or Prints	10.72
02/15/19	Standard Copies or Prints	58.40
02/15/19	Standard Copies or Prints	4.80
02/15/19	Standard Copies or Prints	0.96
02/15/19	Tabs/Indexes/Dividers	5.46
02/15/19	Color Copies or Prints	35.20
02/15/19	Color Copies or Prints	736.45
02/15/19	Color Copies or Prints	5.50
02/15/19	Color Copies or Prints	3.30
02/15/19	Color Copies or Prints	1.10
02/15/19	Color Copies or Prints	18.70
02/15/19	Gregory F. Pesce - Gregory Pesce, Taxi	9.75
02/15/19	Gregory F. Pesce - Gregory Pesce, Lodging, Houston, TX 02/14/2019 to 02/15/2019, 02/15/2019	128.20
02/15/19	Chris Koenig - Chris Koenig, Lodging, Houston, TX 02/12/2019 to 02/13/2019, 02/15/2019	434.76
02/15/19	Chris Koenig - Chris Koenig, Lodging, Houston, TX 02/13/2019 to 02/14/2019, 02/15/2019	741.09
02/15/19	Chris Koenig - Chris Koenig, Lodging, Houston, TX 02/14/2019 to 02/15/2019, 02/15/2019	493.67
02/15/19	Casey James McGushin - Casey McGushin, Lodging, Houston, Texas 02/12/2019 to 02/15/2019, 02/15/2019	950.00
02/15/19	Yates French - Yates French, Airfare, Chicago IL 02/16/2019 to 02/16/2019, 02/15/2019	563.98

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02/15/19	Ravi Subramanian Shankar - Ravi Shankar, Airfare, Denver, CO 02/18/2019 to 02/21/2019, 2/18-2/21 02/15/2019	284.25
02/15/19	Ravi Subramanian Shankar - Ravi Shankar, Agency Fee	29.00
02/15/19	Gregory F. Pesce - Gregory Pesce, Airfare, Chicago, IL 02/15/2019 to 02/15/2019, 02/15/2019	541.30
02/15/19	Logan Taylor Wiggins - Logan Wiggins, Agency Fee	35.00
02/15/19	Mark Holden - Mark Holden, Agency Fee	21.00
02/15/19	Mark Holden - Mark Holden, Airfare, Denver, Colorado 02/19/2019 to 02/22/2019, 02/15/2019	700.24
02/15/19	Michael B. Slade - Michael Slade, Transportation To/From Airport	57.93
02/15/19	Michael B. Slade - Michael Slade, Transportation To/From Airport	75.00
02/15/19	Gregory F. Pesce - Gregory Pesce, Transportation To/From Airport	57.28
02/15/19	SUNNY'S WORLDWIDE - Westmoreland Team 02/07/2019	160.30
02/15/19	SUNNY'S WORLDWIDE - Westmoreland Team 02/14/2019	93.09
02/15/19	SUNNY'S WORLDWIDE - Westmoreland Team 02/13/2019	126.09
02/15/19	SUNNY'S WORLDWIDE - Westmoreland Team 02/12/2019	105.09
02/15/19	SUNNY'S WORLDWIDE - Westmoreland Team 02/13/2019	157.30
02/15/19	SUNNY'S WORLDWIDE - Westmoreland Team 02/06/2019	105.09
02/15/19	Chris Koenig - Chris Koenig, Transportation To/From Airport, 02/15/2019	28.29
02/15/19	Chris Koenig - Chris Koenig, Transportation To/From Airport, 02/15/2019	36.65
02/15/19	Crown Car & Limousines Inc - MCGUSHIN/CASEY JAMES 02/12/2019 Transportation to/from Airport	89.70
02/15/19	Casey James McGushin - Casey McGushin, Transportation To/From Airport	22.50
02/15/19	VITAL TRANSPORTATION SERVICES INC - SLADE MICHAEL - Transportation to/from airport 02/01/2019	66.53
02/15/19	VITAL TRANSPORTATION SERVICES INC - BENMEIR MAYA - Transportation to/from Airport 02/04/2019	55.85
02/15/19	Gregory F. Pesce - Gregory Pesce, Travel Meals, Houston, TX	22.89
02/15/19	Gregory F. Pesce - Gregory Pesce, Travel Meals, Houston, TX	11.53
02/15/19	Yates French - Yates French, Travel Meals, Houston TX	98.94
02/15/19	Yates French - Yates French, Travel Meals, Houston TX	45.44
02/15/19	Amanda Mitchell - K&E Team, Travel Meals, Houston, TX	200.00

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<u>Date</u>	<u>Description</u>	<u>Amount</u>
02/15/19	Amanda Mitchell - Amanda Mitchell, Travel Meals, Houston, TX	41.78
02/15/19	Chris Koenig - Chris Koenig, Travel Meals, Houston, TX	44.19
02/15/19	Casey James McGushin - Casey McGushin, Travel Meals, Houston, Texas	2.63
02/15/19	Casey James McGushin - Casey McGushin, Travel Meals, Houston, Texas	70.54
02/15/19	Casey James McGushin - Casey McGushin, Travel Meals, Houston, Texas	39.89
02/15/19	THOMSON REUTERS - WEST PUBLISHING CORP - WESTLAW, Research Charges, McDonald, Allison, 2/15/2019	18.11
02/15/19	THOMSON REUTERS - WEST PUBLISHING CORP - WESTLAW, Research Charges, McGushin, Casey, 2/15/2019	18.11
02/15/19	Neda Davanipour - Neda Davanipour, Taxi	17.16
02/15/19	VITAL TRANSPORTATION SERVICES INC - ORREN ROBERT - OT Transportation 02/07/2019	31.71
02/16/19	Amanda Mitchell - Amanda Mitchell, Lodging, Houston, TX 02/15/2019 to 02/16/2019, 02/16/2019	237.68
02/16/19	Amanda Mitchell - Amanda Mitchell, Lodging, Houston, TX 02/13/2019 to 02/14/2019, 02/16/2019	623.78
02/16/19	Amanda Mitchell - Amanda Mitchell, Lodging, Houston, TX 02/12/2019 to 02/13/2019, 02/16/2019	623.78
02/16/19	Amanda Mitchell - Amanda Mitchell, Lodging, Houston, TX 02/14/2019 to 02/15/2019, 02/16/2019	623.78
02/16/19	Yates French - Yates French, Transportation To/From Airport	53.43
02/16/19	Amanda Mitchell - Amanda Mitchell, Transportation To/From Airport	54.85
02/16/19	Amanda Mitchell - Amanda Mitchell, Transportation To/From Airport	81.25
02/16/19	Yates French - Yates French, Travel Meals, Houston TX	39.22
02/16/19	Amanda Mitchell - Amanda Mitchell, Travel Meals, Houston, TX	30.73
02/16/19	Yates French - Yates French, Travel Meals, Houston TX	35.29
02/17/19	COMET MESSENGER SERVICE INC - 300 N LA SALLE to 1952 W RACE 02/15/2019	49.95
02/17/19	Logan Taylor Wiggins - Logan Wiggins, Lodging, Houston, TX 02/11/2019 to 02/16/2019, 02/17/2019	237.68
02/17/19	Logan Taylor Wiggins - Logan Wiggins, Lodging, Houston, TX 02/11/2019 to 02/16/2019, 02/17/2019	354.68

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<u>Date</u>	<u>Description</u>	<u>Amount</u>
02/17/19	Logan Taylor Wiggins - Logan Wiggins, Lodging, Houston, TX 02/11/2019 to 02/16/2019, 02/17/2019	900.00
02/17/19	THOMSON REUTERS - WEST PUBLISHING CORP - WESTLAW, Research Charges, Pesce, Gregory, 2/17/2019	203.93
02/18/19	Standard Copies or Prints	7.52
02/18/19	Color Copies or Prints	88.00
02/18/19	UNITED DISPATCH - A KLIMOWICZ 01/24/2019 OT Transportation	13.50
02/18/19	Gerardo Mijares-Shafai - Gerardo Mijares-Shafai, Taxi	51.80
02/18/19	Ravi Subramanian Shankar - Ravi Shankar, Lodging, Englewood, CO 02/18/2019 to 02/21/2019, 02/18/2019	156.45
02/18/19	Ravi Subramanian Shankar - Ravi Shankar, Travel Meals, Denver, CO 2/18-2/21	9.59
02/18/19	AQUIPT INC - RENTAL EXPENSES	2,531.43
02/18/19	FEDERAL EXPRESS	37.36
02/18/19	FEDERAL EXPRESS - 774442121960	45.83
02/19/19	Mark Holden - Mark Holden, Internet	13.99
02/19/19	Standard Copies or Prints	6.72
02/19/19	Standard Copies or Prints	3.04
02/19/19	Standard Copies or Prints	0.80
02/19/19	Standard Copies or Prints	1.12
02/19/19	Standard Copies or Prints	65.28
02/19/19	Standard Copies or Prints	43.20
02/19/19	Color Copies or Prints	40.70
02/19/19	Color Copies or Prints	20.35
02/19/19	Color Copies or Prints	59.40
02/19/19	Scanned Images	28.32
02/19/19	Scanned Images	10.72
02/19/19	Ravi Subramanian Shankar - Ravi Shankar, Taxi	7.75
02/19/19	Ravi Subramanian Shankar - Ravi Shankar, Taxi	7.16
02/19/19	Mark Holden - Mark Holden, Taxi	34.25
02/19/19	Yates French - Yates French, Lodging, Houston TX 02/10/2019 to 02/16/2019, 02/19/2019	1,600.00
02/19/19	Ravi Subramanian Shankar - Ravi Shankar, Lodging, Englewood, CO 02/18/2019 to 02/21/2019	219.45
02/19/19	Ravi Subramanian Shankar - Ravi Shankar, Travel Meals, Englewood, CO	22.16
02/19/19	Mark Holden - Mark Holden, Travel Meals, Englewood, CO	98.32

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02/19/19	THOMSON REUTERS - WEST PUBLISHING CORP - WESTLAW, Research Charges, Slade, Michael, 2/19/2019	18.11
02/19/19	Chris Koenig - Chris Koenig, Taxi	40.46
02/19/19	Gregory F. Pesce - Gregory Pesce, Taxi	12.25
02/19/19	Chris Koenig - Chris Koenig, Overtime Meals - Attorney, Chicago, IL	18.36
02/20/19	Standard Copies or Prints	21.12
02/20/19	Standard Copies or Prints	0.80
02/20/19	Standard Copies or Prints	0.32
02/20/19	Standard Copies or Prints	8.00
02/20/19	Standard Copies or Prints	8.80
02/20/19	Standard Copies or Prints	0.80
02/20/19	Color Copies or Prints	0.55
02/20/19	Color Copies or Prints	48.95
02/20/19	Color Copies or Prints	58.30
02/20/19	Color Copies or Prints	25.30
02/20/19	Color Copies or Prints	47.85
02/20/19	Scanned Images	11.20
02/20/19	Scanned Images	43.20
02/20/19	Scanned Images	16.80
02/20/19	Ravi Subramanian Shankar - Ravi Shankar, Taxi	6.96
02/20/19	Ravi Subramanian Shankar - Ravi Shankar, Taxi	8.21
02/20/19	Ravi Subramanian Shankar - Ravi Shankar, Lodging, Englewood, CO 02/18/2019 to 02/21/2019	166.95
02/20/19	Julia R. Foster - Julia Foster, Agency Fee	19.33
02/20/19	Julia R. Foster - Julia Foster, Airfare, Houston, TX 02/24/2019 to 02/28/2019, 02/20/2019	315.19
02/20/19	Chris Koenig - Chris Koenig, Agency Fee	21.00
02/20/19	Chris Koenig - Chris Koenig, Airfare, Houston, TX 02/25/2019 to 02/28/2019	750.00
02/20/19	Ravi Subramanian Shankar - Ravi Shankar, Travel Meals, Englewood, CO	6.19
02/20/19	Ravi Subramanian Shankar - Ravi Shankar, Travel Meals, Englewood, CO	35.54
02/20/19	Mark Holden - Mark Holden, Travel Meals, Englewood, CO	29.70
02/20/19	THOMSON REUTERS - WEST PUBLISHING CORP - WESTLAW, Research Charges, O'Callaghan, Orla, 2/20/2019	354.29
02/20/19	Gerardo Mijares-Shafai - Gerardo Mijares-Shafai, Taxi	13.10

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<u>Date</u>	<u>Description</u>	<u>Amount</u>
02/20/19	Chris Koenig - Chris Koenig, Taxi	33.01
02/20/19	Gregory F. Pesce - Gregory Pesce, Taxi	9.75
02/20/19	Gregory F. Pesce - Gregory Pesce, Taxi	10.25
02/20/19	Maya Ben Meir - Maya Ben Meir, Taxi	17.98
02/20/19	Gerardo Mijares-Shafai - Gerardo Mijares-Shafai, Overtime Meals - Attorney, Chicago	20.00
02/20/19	Chris Koenig - Chris Koenig, Overtime Meals - Attorney, Chicago, IL	20.00
02/21/19	Mark Holden - Mark Holden, Internet	13.99
02/21/19	Standard Copies or Prints	8.16
02/21/19	Standard Copies or Prints	11.20
02/21/19	Standard Copies or Prints	43.20
02/21/19	Standard Copies or Prints	1.28
02/21/19	Standard Copies or Prints	13.60
02/21/19	Color Copies or Prints	50.05
02/21/19	Color Copies or Prints	44.55
02/21/19	Color Copies or Prints	83.05
02/21/19	Color Copies or Prints	9.35
02/21/19	Color Copies or Prints	36.30
02/21/19	Scanned Images	11.36
02/21/19	Scanned Images	1.28
02/21/19	Scanned Images	12.80
02/21/19	Ravi Subramanian Shankar - Ravi Shankar, Taxi	9.15
02/21/19	Mark Holden - Mark Holden, Taxi	74.88
02/21/19	Mark Holden - Mark Holden, Lodging, Englewood, CO 02/19/2019 to 02/21/2019	310.66
02/21/19	Ravi Subramanian Shankar - Ravi Shankar, Transportation To/From Airport	50.22
02/21/19	Ravi Subramanian Shankar - Ravi Shankar, Travel Meals, Cleveland, OH	3.49
02/21/19	Mark Holden - Mark Holden, Travel Meals, Denver, CO	39.48
02/21/19	Phipps Reporting Inc - Transcription services for 2/7/2019 deposition of Brian Sanson, including scanning exhibits and hyperlinking to transcript	3,527.07
02/21/19	Chris Koenig - Chris Koenig, Taxi	32.91
02/21/19	Gerardo Mijares-Shafai - Gerardo Mijares-Shafai, Taxi	18.25
02/21/19	Chris Koenig - Chris Koenig, Overtime Meals - Attorney, Chicago, IL	20.00

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<u>Date</u>	<u>Description</u>	<u>Amount</u>
02/22/19	Standard Copies or Prints	1.60
02/22/19	Standard Copies or Prints	7.04
02/22/19	Standard Copies or Prints	0.16
02/22/19	Standard Copies or Prints	7.52
02/22/19	Color Copies or Prints	41.25
02/22/19	Color Copies or Prints	17.05
02/22/19	Color Copies or Prints	21.45
02/22/19	Maya Ben Meir - Maya Ben Meir, Agency Fee	58.00
02/22/19	Mark Holden - Mark Holden, Car Rental, Denver, CO 02/19/2019 to 02/21/2019, 02/22/2019	146.12
02/22/19	THOMSON REUTERS - WEST PUBLISHING CORP - WESTLAW, Research Charges, Smith, Allyson, 2/22/2019	59.59
02/22/19	Gerardo Mijares-Shafai - Gerardo Mijares-Shafai, Taxi	9.00
02/22/19	Gregory F. Pesce - Gregory Pesce, Taxi	9.75
02/23/19	Standard Copies or Prints	1.12
02/23/19	THOMSON REUTERS - WEST PUBLISHING CORP - WESTLAW, Research Charges, Slade, Michael, 2/23/2019	234.46
02/23/19	Chris Koenig - Chris Koenig, Taxi	34.87
02/24/19	Standard Copies or Prints	2.08
02/24/19	Ravi Subramanian Shankar - Ravi Shankar, Lodging, Houston, TX 02/24/2019 to 02/28/2019, 02/24/2019	244.53
02/24/19	Ravi Subramanian Shankar - Ravi Shankar, Airfare, Houston, TX 02/24/2019 to 02/28/2019, 02/24/2019	945.58
02/24/19	Ravi Subramanian Shankar - Ravi Shankar, Agency Fee	58.00
02/24/19	Ravi Subramanian Shankar - Ravi Shankar, Travel Meals, Chicago, IL	27.13
02/24/19	Maya Ben Meir - Maya Ben Meir, Taxi	6.32
02/25/19	Standard Copies or Prints	2.72
02/25/19	Standard Copies or Prints	8.16
02/25/19	Standard Copies or Prints	2.56
02/25/19	Standard Copies or Prints	24.64
02/25/19	Standard Copies or Prints	8.16
02/25/19	Standard Copies or Prints	5.92
02/25/19	Standard Copies or Prints	2.08
02/25/19	Standard Copies or Prints	0.96
02/25/19	Color Copies or Prints	20.90
02/25/19	Color Copies or Prints	57.20
02/25/19	Color Copies or Prints	91.30

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<u>Date</u>	<u>Description</u>	<u>Amount</u>
02/25/19	Color Copies or Prints	13.75
02/25/19	Color Copies or Prints	2.20
02/25/19	Color Copies or Prints	50.60
02/25/19	Scanned Images	1.44
02/25/19	MACH 5 COURIERS INC - Logan Wiggins to Nancy Jones on 2/15/2019	30.45
02/25/19	Ravi Subramanian Shankar - Ravi Shankar, Lodging, Houston, TX 02/24/2019 to 02/28/2019, 02/25/2019	384.93
02/25/19	Michael B. Slade - Michael Slade, Airfare, Houston, TX 02/26/2019 to 02/28/2019, 02/25/2019	945.58
02/25/19	Michael B. Slade - Michael Slade, Agency Fee	58.00
02/25/19	Dan Varn - Dan Varn, Airfare, Houston, TX 02/26/2019 to 02/28/2019, 02/25/2019	945.58
02/25/19	Dan Varn - Dan Varn, Agency Fee	58.00
02/25/19	Ravi Subramanian Shankar - Ravi Shankar, Travel Meals, Houston, TX	4.60
02/25/19	Ravi Subramanian Shankar - Ravi Shankar, Travel Meals, Houston, TX	30.83
02/25/19	Ravi Subramanian Shankar - Ravi Shankar, Travel Meals, Houston, TX	9.74
02/25/19	Ravi Subramanian Shankar - Ravi Shankar, Travel Meals, Houston, TX	44.13
02/25/19	FLASH DATA LLC - Printing materials for the 1113/1114 hearing	112.58
02/25/19	Gabriela Zamfir Hensley - Gabriela Hensley, Taxi	12.30
02/25/19	Chris Koenig - Chris Koenig, Taxi	33.69
02/25/19	Gregory F. Pesce - Gregory Pesce, Taxi	8.99
02/25/19	Kirk Porter - Kirk Porter, Taxi	19.75
02/25/19	Gerardo Mijares-Shafai - Gerardo Mijares-Shafai, Taxi	12.50
02/25/19	Chris Koenig - Chris Koenig, Overtime Meals - Attorney, Chicago, IL	20.00
02/25/19	FEDERAL EXPRESS	22.19
02/26/19	Michael B. Slade - Michael Slade, Internet	10.99
02/26/19	Standard Copies or Prints	5.60
02/26/19	Standard Copies or Prints	16.16
02/26/19	Standard Copies or Prints	0.16
02/26/19	Standard Copies or Prints	6.24
02/26/19	Standard Copies or Prints	8.16
02/26/19	Standard Copies or Prints	12.32

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<u>Date</u>	<u>Description</u>	<u>Amount</u>
02/26/19	Standard Copies or Prints	2.56
02/26/19	Standard Copies or Prints	0.64
02/26/19	Color Copies or Prints	19.80
02/26/19	Color Copies or Prints	8.80
02/26/19	Color Copies or Prints	11.00
02/26/19	Color Copies or Prints	5.50
02/26/19	Color Copies or Prints	5.50
02/26/19	Color Copies or Prints	2.20
02/26/19	Color Copies or Prints	19.80
02/26/19	Color Copies or Prints	9.90
02/26/19	Michael B. Slade - Michael Slade, Taxi	23.48
02/26/19	Gerardo Mijares-Shafai - Gerardo Mijares-Shafai, Taxi	13.40
02/26/19	Nicholas Adzima - Nicholas Adzima, Taxi	20.76
02/26/19	Dan Varn - Dan Varn, Lodging, Houston, TX 02/26/2019 to 02/28/2019, 02/26/2019	396.63
02/26/19	Ravi Subramanian Shankar - Ravi Shankar, Lodging, Houston, TX 02/24/2019 to 02/28/2019, 02/26/2019	361.53
02/26/19	Neda Davanipour - Neda Davanipour, Airfare, Houston 02/27/2019 to 02/27/2019, 02/26/2019	641.30
02/26/19	Gerardo Mijares-Shafai - Gerardo Mijares-Shafai, Airfare, Houston, TX 02/27/2019 to 03/03/2019, 02/26/2019	500.00
02/26/19	Gerardo Mijares-Shafai - Gerardo Mijares-Shafai, Agency Fee	58.00
02/26/19	Nicholas Adzima - Nicholas Adzima, Agency Fee	58.00
02/26/19	Michael B. Slade - Michael Slade, Transportation To/From Airport	44.47
02/26/19	Michael B. Slade - Michael Slade, Travel Meals, Houston, TX	16.71
02/26/19	Michael B. Slade - Michael Slade, Travel Meals, Houston, TX	11.91
02/26/19	Ravi Subramanian Shankar - Ravi Shankar, Travel Meals, Houston, TX	8.65
02/26/19	Dan Varn - Dan Varn, Travel Meals, Chicago, IL	6.20
02/26/19	Dan Varn - Dan Varn, Travel Meals, Chicago, IL	5.72
02/26/19	Dan Varn - Dan Varn, Travel Meals, Chicago, IL	4.44
02/26/19	Dan Varn - Dan Varn, Travel Meals, Chicago, IL	14.13
02/26/19	Ravi Subramanian Shankar - Ravi Shankar, Travel Meals, Houston, TX	4.60
02/26/19	Ravi Subramanian Shankar - Ravi Shankar, Travel Meals, Houston, TX	26.98

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02/26/19	THOMSON REUTERS - WEST PUBLISHING CORP - WESTLAW, Research Charges, Ben Meir, Maya, 2/26/2019	121.46
02/26/19	Nicholas Warther - Nicholas Warther, Taxi	8.25
02/26/19	Chris Koenig - Chris Koenig, Taxi	52.88
02/26/19	Gregory F. Pesce - Gregory Pesce, Taxi	12.80
02/26/19	Ashley M. Membrino - Ashley Membrino, Overtime Meals - Attorney - NY	20.00
02/26/19	Michael Fisherman - Michael Fisherman, Overtime Meals - Attorney, Houston TX	20.00
02/26/19	Gregory F. Pesce - Gregory Pesce, Overtime Meals - Attorney, Chicago, IL	20.00
02/27/19	Gregory F. Pesce - Gregory Pesce, Internet	13.99
02/27/19	Neda Davanipour - Neda Davanipour, Internet	19.99
02/27/19	Austin S. Elliott - Austin Elliott, Internet	8.00
02/27/19	Nicholas Adzima - Nicholas Adzima, Internet	19.00
02/27/19	Standard Copies or Prints	2.24
02/27/19	Standard Copies or Prints	0.32
02/27/19	Standard Copies or Prints	0.16
02/27/19	Standard Copies or Prints	2.24
02/27/19	Standard Copies or Prints	10.24
02/27/19	Standard Copies or Prints	89.60
02/27/19	Color Copies or Prints	92.40
02/27/19	Color Copies or Prints	47.85
02/27/19	Color Copies or Prints	47.30
02/27/19	Color Copies or Prints	129.80
02/27/19	Color Copies or Prints	6.60
02/27/19	Michael B. Slade - Michael Slade, Taxi	15.05
02/27/19	Michael B. Slade - Michael Slade, Taxi	15.81
02/27/19	Julia R. Foster - Julia Foster, Lodging, Houston, TX 02/27/2019 to 02/28/2019, 02/27/2019	774.71
02/27/19	Michael B. Slade - Michael Slade, Lodging, Houston, TX 02/26/2019 to 02/27/2019, 02/27/2019	399.41
02/27/19	Neda Davanipour - Neda Davanipour, Lodging, Houston 02/27/2019 to 02/28/2019, 02/27/2019	537.03
02/27/19	Dan Varn - Dan Varn, Lodging, Houston, TX 02/26/2019 to 02/28/2019, 02/27/2019	384.93
02/27/19	Ravi Subramanian Shankar - Ravi Shankar, Lodging, Houston, TX 02/24/2019 to 02/28/2019, 02/27/2019	420.03

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02/27/19	Maya Ben Meir - Maya Ben Meir, Lodging, Houston, TX 02/27/2019 to 03/28/2019, 02/27/2019	346.02
02/27/19	Gregory F. Pesce - Gregory Pesce, Agency Fee	58.00
02/27/19	Gregory F. Pesce - Gregory Pesce, Airfare, Houston, TX 02/27/2019 to 02/27/2019, 02/27/2019	472.80
02/27/19	Gabriela Zamfir Hensley - Gabriela Hensley, Airfare, Houston, TX 02/26/2019 to 02/21/2019, 02/27/2019	315.56
02/27/19	Gabriela Zamfir Hensley - Gabriela Hensley, Airfare, Chicago, IL 02/27/2019 to 02/28/2019, 02/27/2019	467.19
02/27/19	Neda Davanipour - Neda Davanipour, Agency Fee	35.00
02/27/19	Chris Koenig - Chris Koenig, Transportation To/From Airport	35.10
02/27/19	Chris Koenig - Chris Koenig, Transportation To/From Airport	29.01
02/27/19	Neda Davanipour - Neda Davanipour, Transportation To/From Airport	42.65
02/27/19	Gerardo Mijares-Shafai - Gerardo Mijares-Shafai, Transportation To/From Airport	44.16
02/27/19	Gerardo Mijares-Shafai - Gerardo Mijares-Shafai, Transportation To/From Airport	52.14
02/27/19	Nicholas Adzima - Nicholas Adzima, Transportation To/From Airport	29.80
02/27/19	Nicholas Adzima - Nicholas Adzima, Transportation To/From Airport	70.13
02/27/19	Julia R. Foster - Julia Foster, Travel Meals, Houston, TX	96.11
02/27/19	Julia R. Foster - Julia Foster, Travel Meals, Houston, TX	18.24
02/27/19	Neda Davanipour - Neda Davanipour, Travel Meals, LGA airport	41.12
02/27/19	Dan Varn - Dan Varn, Travel Meals, Houston, TX	13.52
02/27/19	Ravi Subramanian Shankar - Ravi Shankar, Travel Meals, Houston, TX	16.76
02/27/19	Dan Varn - Dan Varn, Travel Meals, Houston, TX	29.07
02/27/19	Dan Varn - Dan Varn, Travel Meals, Houston, TX	30.55
02/27/19	Ravi Subramanian Shankar - Ravi Shankar, Travel Meals, Houston, TX	36.56
02/27/19	Ravi Subramanian Shankar - Ravi Shankar, Travel Meals, Houston, TX	15.99
02/27/19	Ravi Subramanian Shankar - Ravi Shankar, Travel Meals, Houston, TX	4.60
02/27/19	Maya Ben Meir - Maya Ben Meir, Travel Meals, Houston, TX	80.82
02/27/19	Maya Ben Meir - Maya Ben Meir, Travel Meals, Houston, TX	0.58
02/27/19	Maya Ben Meir - Maya Ben Meir, Travel Meals, Houston, TX	0.58

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02/27/19	Maya Ben Meir - Maya Ben Meir, Travel Meals, Newark, NJ	18.90
02/27/19	Maya Ben Meir - Maya Ben Meir, Travel Meals, Houston, TX	7.00
02/27/19	Nicholas Adzima - Nicholas Adzima, Travel Meals, Houston	43.08
02/27/19	THOMSON REUTERS - WEST PUBLISHING CORP - WESTLAW, Research Charges, Ben Meir, Maya, 2/27/2019	72.37
02/27/19	Nicholas Warther - Nicholas Warther, Taxi	7.25
02/28/19	WEST UNIFIED COMMUNICATIONS SERVICES INC - February teleconferences	17.71
02/28/19	WEST UNIFIED COMMUNICATIONS SERVICES INC - Conference calls.	2.18
02/28/19	WEST UNIFIED COMMUNICATIONS SERVICES INC - Conference Calls	4.56
02/28/19	WEST UNIFIED COMMUNICATIONS SERVICES INC - Conference Calls - Randy Santa Ana	34.89
02/28/19	Michael B. Slade - Michael Slade, Internet	13.99
02/28/19	Gregory F. Pesce - Gregory Pesce, Internet	10.99
02/28/19	WEST UNIFIED COMMUNICATIONS SERVICES INC - AM - Conf. Call re status of case	0.67
02/28/19	WEST UNIFIED COMMUNICATIONS SERVICES INC - Telephone conference calls	0.90
02/28/19	WEST UNIFIED COMMUNICATIONS SERVICES INC - Telephone conference calls	1.20
02/28/19	WEST UNIFIED COMMUNICATIONS SERVICES INC - Telephone conference calls	0.39
02/28/19	WEST UNIFIED COMMUNICATIONS SERVICES INC - Telephone conference calls	1.08
02/28/19	WEST UNIFIED COMMUNICATIONS SERVICES INC - Telephone conference calls	0.91
02/28/19	WEST UNIFIED COMMUNICATIONS SERVICES INC - Telephone conference calls	1.67
02/28/19	WEST UNIFIED COMMUNICATIONS SERVICES INC - Teleconference	209.68
02/28/19	WEST UNIFIED COMMUNICATIONS SERVICES INC - Telephone conference calls	2.85
02/28/19	WEST UNIFIED COMMUNICATIONS SERVICES INC - Telephone conference calls	0.83
02/28/19	WEST UNIFIED COMMUNICATIONS SERVICES INC - Telephone conference calls	2.21
02/28/19	WEST UNIFIED COMMUNICATIONS SERVICES INC - Teleconference	1.10

Legal Services for the Period Ending February 28, 2019
Westmoreland Coal Company
[Westmoreland Group] Expenses

Invoice Number: 1050011645
Matter Number: 42917-66

<u>Date</u>	<u>Description</u>	<u>Amount</u>
02/28/19	WEST UNIFIED COMMUNICATIONS SERVICES INC - Teleconference Services	4.16
02/28/19	WEST UNIFIED COMMUNICATIONS SERVICES INC - Teleconference Services	3.02
02/28/19	WEST UNIFIED COMMUNICATIONS SERVICES INC - Teleconference Services	0.04
02/28/19	WEST UNIFIED COMMUNICATIONS SERVICES INC - Teleconference Services	3.01
02/28/19	WEST UNIFIED COMMUNICATIONS SERVICES INC - Teleconference Services	1.45
02/28/19	WEST UNIFIED COMMUNICATIONS SERVICES INC - Teleconference Services	3.15
02/28/19	WEST UNIFIED COMMUNICATIONS SERVICES INC - Teleconference Services	3.32
02/28/19	WEST UNIFIED COMMUNICATIONS SERVICES INC - Teleconference Services	0.87
02/28/19	WEST UNIFIED COMMUNICATIONS SERVICES INC - Teleconference Services	1.08
02/28/19	WEST UNIFIED COMMUNICATIONS SERVICES INC - Teleconference Services	1.91
02/28/19	WEST UNIFIED COMMUNICATIONS SERVICES INC - Conference calls	34.61
02/28/19	WEST UNIFIED COMMUNICATIONS SERVICES INC - Teleconference Services	0.68
02/28/19	WEST UNIFIED COMMUNICATIONS SERVICES INC - Teleconference Services	4.53
02/28/19	WEST UNIFIED COMMUNICATIONS SERVICES INC - Teleconference Services	0.46
02/28/19	WEST UNIFIED COMMUNICATIONS SERVICES INC - Teleconference Services	2.04
02/28/19	WEST UNIFIED COMMUNICATIONS SERVICES INC - Teleconference Services	1.73
02/28/19	WEST UNIFIED COMMUNICATIONS SERVICES INC - Conference calls for Steve Schwarzbach	38.77
02/28/19	WEST UNIFIED COMMUNICATIONS SERVICES INC - Conference calls.	8.48
02/28/19	WEST UNIFIED COMMUNICATIONS SERVICES INC - Conference calls.	0.84
02/28/19	WEST UNIFIED COMMUNICATIONS SERVICES INC - Conference call 2/25/19	1.28

Legal Services for the Period Ending February 28, 2019
Westmoreland Coal Company
[Westmoreland Group] Expenses

Invoice Number: 1050011645
Matter Number: 42917-66

<u>Date</u>	<u>Description</u>	<u>Amount</u>
02/28/19	WEST UNIFIED COMMUNICATIONS SERVICES INC - Conference call 2/5/19	3.90
02/28/19	WEST UNIFIED COMMUNICATIONS SERVICES INC - Conference Calls	199.55
02/28/19	Nicholas Adzima - Nicholas Adzima, Internet	32.42
02/28/19	WEST UNIFIED COMMUNICATIONS SERVICES INC - Conference calls for Michael Fisherman	1.27
02/28/19	Standard Copies or Prints	13.12
02/28/19	Standard Copies or Prints	0.16
02/28/19	Standard Copies or Prints	47.68
02/28/19	Standard Copies or Prints	14.56
02/28/19	Color Copies or Prints	10.45
02/28/19	Color Copies or Prints	61.60
02/28/19	Color Copies or Prints	251.90
02/28/19	Color Copies or Prints	9.90
02/28/19	Scanned Images	0.96
02/28/19	Scanned Images	0.16
02/28/19	AVANTI TRANSPORTATION - Transportation to/from Airport 2/27/19	130.00
02/28/19	Michael B. Slade - Michael Slade, Taxi	15.00
02/28/19	Neda Davanipour - Neda Davanipour, Taxi	9.92
02/28/19	Neda Davanipour - Neda Davanipour, Taxi	14.43
02/28/19	Gerardo Mijares-Shafai - Gerardo Mijares-Shafai, Taxi	18.64
02/28/19	Dan Varn - Dan Varn, Taxi	15.72
02/28/19	Dan Varn - Dan Varn, Taxi	8.90
02/28/19	Dan Varn - Dan Varn, Taxi	9.05
02/28/19	Gregory F. Pesce - Gregory Pesce, Lodging, Houston, TX 02/27/2019 to 02/28/2019, Attend Confirmation Hearing 02/28/2019	450.45
02/28/19	Michael B. Slade - Michael Slade, Lodging, Houston, TX 02/27/2019 to 02/28/2019, 02/28/2019	352.28
02/28/19	Chris Koenig - Chris Koenig, Lodging, Houston, TX 02/27/2019 to 02/28/2019, 02/28/2019	340.50
02/28/19	Gerardo Mijares-Shafai - Gerardo Mijares-Shafai, Lodging, Houston, TX 02/27/2019 to 02/28/2019, 02/28/2019	321.75
02/28/19	Gabriela Zamfir Hensley - Gabriela Hensley, Lodging, Richmond, VI 02/27/2019 to 02/28/2019, 02/28/2019	288.92
02/28/19	Nicholas Adzima - Nicholas Adzima, Lodging, Houston 02/27/2019 to 02/28/2019, 02/28/2019	541.88

Legal Services for the Period Ending February 28, 2019
Westmoreland Coal Company
[Westmoreland Group] Expenses

Invoice Number: 1050011645
Matter Number: 42917-66

<u>Date</u>	<u>Description</u>	<u>Amount</u>
02/28/19	Gregory F. Pesce - Gregory Pesce, Airfare, Chicago, IL 02/28/2019 to 02/28/2019, 02/28/2019	541.30
02/28/19	Maya Ben Meir - Maya Ben Meir, Agency Fee	58.00
02/28/19	Maya Ben Meir - Maya Ben Meir, Airfare, New York, NY 02/28/2019 to 02/28/2019, 02/28/2019	641.30
02/28/19	Nicholas Adzima - Nicholas Adzima, Agency Fee	58.00
02/28/19	Nicholas Adzima - Nicholas Adzima, Airfare, New York 02/28/2019 to 02/28/2019	792.30
02/28/19	Julia R. Foster - Julia Foster, Transportation To/From Airport	93.71
02/28/19	SUNNY'S WORLDWIDE - Westmoreland Team 02/27/2019	105.09
02/28/19	SUNNY'S WORLDWIDE - Westmoreland Team 02/27/2019	169.30
02/28/19	SUNNY'S WORLDWIDE - Westmoreland Team 02/27/2019	105.09
02/28/19	AVANTI TRANSPORTATION - Daniel Varn Transportation to/from Airport 2/26/19	86.25
02/28/19	AVANTI TRANSPORTATION - Allyson Smith (Julia Foster) Transportation to/from Airport 2/27/19	86.25
02/28/19	AVANTI TRANSPORTATION - Gabriela Zamfir (Julia Foster) Transportation to/from Airport 2/28/19	89.75
02/28/19	AVANTI TRANSPORTATION - Greg Pesce Transportation to/from Airport 2/27/19	86.25
02/28/19	AVANTI TRANSPORTATION - Julia Foster Transportation to/from Airport 2/24/19	86.25
02/28/19	AVANTI TRANSPORTATION - Maya Ben Meir Transportation to/from Airport 2/27/19	86.25
02/28/19	AVANTI TRANSPORTATION - Logan Wiggins Transportation to/from Airport 2/16/19	82.25
02/28/19	Gregory F. Pesce - Gregory Pesce, Transportation To/From Airport	59.38
02/28/19	Gregory F. Pesce - Gregory Pesce, Transportation To/From Airport	49.36
02/28/19	Michael B. Slade - Michael Slade, Transportation To/From Airport	58.99
02/28/19	Michael B. Slade - Michael Slade, Transportation To/From Airport	101.60
02/28/19	Chris Koenig - Chris Koenig, Transportation To/From Airport	26.85
02/28/19	Ravi Subramanian Shankar - Ravi Shankar, Transportation To/From Airport	71.08
02/28/19	Ravi Subramanian Shankar - Ravi Shankar, Transportation To/From Airport	69.06

Legal Services for the Period Ending February 28, 2019
Westmoreland Coal Company
[Westmoreland Group] Expenses

Invoice Number: 1050011645
Matter Number: 42917-66

<u>Date</u>	<u>Description</u>	<u>Amount</u>
02/28/19	Nicholas Adzima - Nicholas Adzima, Transportation To/From Airport	61.27
02/28/19	Nicholas Adzima - Nicholas Adzima, Transportation To/From Airport	48.61
02/28/19	Julia R. Foster - Julia Foster, Travel Meals, Houston, TX	13.15
02/28/19	Julia R. Foster - Julia Foster, Travel Meals, Houston, TX	44.82
02/28/19	Neda Davanipour - Neda Davanipour, Travel Meals, Houston	100.00
02/28/19	Michael B. Slade - Michael Slade, Travel Meals, Houston, TX	10.74
02/28/19	Gregory F. Pesce - Gregory Pesce, Travel Meals, Houston, TX	49.24
02/28/19	Gabriela Zamfir Hensley - Gabriela Hensley, Travel Meals, Houston, TX	18.00
02/28/19	Chris Koenig - Chris Koenig, Travel Meals, Houston, TX	66.60
02/28/19	Gabriela Zamfir Hensley - Gabriela Hensley, Travel Meals, Houston, TX	47.03
02/28/19	Neda Davanipour - Neda Davanipour, Travel Meals, Houston	40.00
02/28/19	Neda Davanipour - Neda Davanipour, Travel Meals, Houston	42.35
02/28/19	Gerardo Mijares-Shafai - Gerardo Mijares-Shafai, Travel Meals, Houston, TX	59.49
02/28/19	Dan Varn - Dan Varn, Travel Meals, Houston, TX	47.03
02/28/19	Ravi Subramanian Shankar - Ravi Shankar, Travel Meals, Houston, TX	30.83
02/28/19	Ravi Subramanian Shankar - Ravi Shankar, Travel Meals, Houston, TX	12.44
02/28/19	Ravi Subramanian Shankar - Ravi Shankar, Travel Meals, Chicago, IL	4.99
02/28/19	Ravi Subramanian Shankar - Ravi Shankar, Travel Meals, Houston, TX	4.60
02/28/19	Maya Ben Meir - Maya Ben Meir, Travel Meals, Houston, TX	19.55
02/28/19	Nicholas Adzima - Nicholas Adzima, Travel Meals, Houston	8.21
02/28/19	FLASH DATA LLC - Outside copies.	109.19
02/28/19	FLASH DATA LLC - Outside Copies.	2,513.35
02/28/19	FLASH DATA LLC - Outside Copies.	1,286.84
02/28/19	FLASH DATA LLC - Outside Copies.	2,978.72
02/28/19	Sohil Khurana - Sohil Khurana, Taxi	28.17
02/28/19	Austin S. Elliott - Austin Elliott, Overtime Meals - Attorney, Houston, TX	20.00

\$ 116,755.28

KIRKLAND & ELLIS LLP

AND AFFILIATED PARTNERSHIPS

601 Lexington Avenue
New York, NY 10022

FEIN 36-1326630

April 29, 2019

Westmoreland Coal Company
9540 South Maroon Circle, Suite 300
Englewood, CO 80112

Attn: Gerry Tywoniuk

Invoice Number: 1050012595

Client Matter: 42917-52

In the Matter of [WMLP] Expenses

For expenses incurred through March 31, 2019
(see attached Description of Expenses for detail)

\$ 17,502.71

Total expenses incurred

\$ 17,502.71

Legal Services for the Period Ending March 31, 2019
 Westmoreland Coal Company
 [WMLP] Expenses

Invoice Number: 1050012595
 Matter Number: 42917-52

Description of Expenses

<u>Date</u>	<u>Description</u>	<u>Amount</u>
11/30/18	WEST UNIFIED COMMUNICATIONS SERVICES INC - Audio and video conferencing services.	1.85
12/15/18	Allyson Weinhouse, Taxi	22.56
12/22/18	Allyson Weinhouse, Taxi	15.36
01/01/19	FLIK - Westmorland Coal on 1/28/2019	120.00
01/01/19	FLIK - Westmorland Coal on 1/28/2019	80.00
01/01/19	FLIK - Westmorland Coal on 1/28/2019	80.00
01/01/19	FLIK - Westmorland Coal on 1/28/2019	24.00
01/01/19	FLIK - Westmorland Coal on 1/28/2019	40.00
01/01/19	FLIK - Westmorland Coal on 1/23/2019	40.00
01/01/19	FLIK - Westmorland Coal on 1/28/2019	80.00
01/01/19	FLIK - Westmorland Coal on 1/28/2019	160.00
01/01/19	FLIK - Westmorland Coal on 1/3/2019	90.00
01/01/19	FLIK - Westmorland Coal on 1/28/2019	40.00
01/01/19	FLIK - Westmorland Coal on 1/3/2019	80.00
01/01/19	FLIK - Westmorland Coal on 1/23/2019	40.00
01/01/19	FLIK - Westmorland Coal on 1/29/2019	240.00
01/01/19	FLIK - Westmorland Coal on 1/29/2019	80.00
01/01/19	FLIK - Westmorland Coal on 1/7/2019	40.00
01/01/19	FLIK - Westmorland Coal on 1/22/2019	24.00
01/01/19	FLIK - Westmorland Coal on 1/22/2019	24.00
01/01/19	FLIK - Westmorland Coal on 1/3/2019	192.00
01/01/19	FLIK - Westmorland Coal on 1/7/2019	40.00
01/02/19	PACER SERVICE CENTER - PACER Service Center, Database Charges for 1/19-3/19	2.00
01/03/19	PACER SERVICE CENTER - PACER Service Center, Database Charges for 1/19-3/19	3.60
01/04/19	PACER SERVICE CENTER - PACER Service Center, Database Charges for 1/19-3/19	2.20
01/04/19	LEXISNEXIS - LEXISNEXIS, LexisNexis Research, Ben Meir, Maya, 1/4/2019	163.39
01/07/19	PACER SERVICE CENTER - PACER Service Center, Database Charges for 1/19-3/19	1.30

Legal Services for the Period Ending March 31, 2019
 Westmoreland Coal Company
 [WMLP] Expenses

Invoice Number: 1050012595
 Matter Number: 42917-52

<u>Date</u>	<u>Description</u>	<u>Amount</u>
01/08/19	PACER SERVICE CENTER - PACER Service Center, Database Charges for 1/19-3/19	2.80
01/08/19	Allyson Weinhouse, Taxi	21.35
01/09/19	PACER SERVICE CENTER - PACER Service Center, Database Charges for 1/19-3/19	2.60
01/10/19	PACER SERVICE CENTER - PACER Service Center, Database Charges for 1/19-3/19	0.80
01/10/19	PACER SERVICE CENTER - PACER Service Center, Database Charges for 1/19-3/19	1.30
01/11/19	PACER SERVICE CENTER - PACER Service Center, Database Charges for 1/19-3/19	1.90
01/14/19	PACER SERVICE CENTER - PACER Service Center, Database Charges for 1/19-3/19	0.70
01/15/19	PACER SERVICE CENTER - PACER Service Center, Database Charges for 1/19-3/19	4.50
01/16/19	PACER SERVICE CENTER - PACER Service Center, Database Charges for 1/19-3/19	3.00
01/17/19	PACER SERVICE CENTER - PACER Service Center, Database Charges for 1/19-3/19	1.80
01/17/19	PACER SERVICE CENTER - PACER Service Center, Database Charges for 1/19-3/19	13.30
01/21/19	PACER SERVICE CENTER - PACER Service Center, Database Charges for 1/19-3/19	13.30
01/23/19	PACER SERVICE CENTER - PACER Service Center, Database Charges for 1/19-3/19	2.00
01/23/19	PACER SERVICE CENTER - PACER Service Center, Database Charges for 1/19-3/19	9.30
01/25/19	PACER SERVICE CENTER - PACER Service Center, Database Charges for 1/19-3/19	5.00
01/26/19	PACER SERVICE CENTER - PACER Service Center, Database Charges for 1/19-3/19	0.60
01/27/19	SEAMLESS NORTH AMERICA LLC - Davanipour Neda - 01/23/2019	20.00
01/27/19	SEAMLESS NORTH AMERICA LLC - Dukes Joseph - 12/04/2018	20.00
01/27/19	SEAMLESS NORTH AMERICA LLC - Davanipour Neda - 12/04/2018	20.00
01/27/19	SEAMLESS NORTH AMERICA LLC - Davanipour Neda - 12/05/2018	20.00
01/28/19	PACER SERVICE CENTER - PACER Service Center, Database Charges for 1/19-3/19	7.50

Legal Services for the Period Ending March 31, 2019
 Westmoreland Coal Company
 [WMLP] Expenses

Invoice Number: 1050012595
 Matter Number: 42917-52

<u>Date</u>	<u>Description</u>	<u>Amount</u>
01/28/19	Allyson Weinhouse, Taxi	22.56
01/29/19	PACER SERVICE CENTER - PACER Service Center, Database Charges for 1/19-3/19	1.30
01/30/19	PACER SERVICE CENTER - PACER Service Center, Database Charges for 1/19-3/19	7.40
01/31/19	WEST UNIFIED COMMUNICATIONS SERVICES INC - Conference calls for Michael Fisherman	0.69
01/31/19	PACER SERVICE CENTER - PACER Service Center, Database Charges for 1/19-3/19	3.80
01/31/19	LEXISNEXIS - LEXISNEXIS, LexisNexis Research, Shultz, Gaylea, 1/31/2019	81.16
02/01/19	PACER SERVICE CENTER - PACER Service Center, Database Charges for 1/19-3/19	2.00
02/01/19	LEXISNEXIS - LEXISNEXIS, LexisNexis Research, Burton, Brenda, 2/1/2019	1.07
02/01/19	UNITED DISPATCH - B KURYSZ 01/14/2019 OT Transportation	58.80
02/03/19	SEAMLESS NORTH AMERICA LLC - Ben Meir Maya - 01/30/2019	20.00
02/03/19	SEAMLESS NORTH AMERICA LLC - Davanipour Neda - 01/28/2019	20.00
02/04/19	Stephen E. Hessler, P.C. - Stephen Hessler, Lodging, Houston, TX 02/03/2019 to 02/04/2019, 02/04/2019	346.02
02/04/19	PACER SERVICE CENTER - PACER Service Center, Database Charges for 1/19-3/19	10.30
02/05/19	Allison McDonald, Airfare, Houston to Chicago 02/15/2019 to 02/15/2019, 02/05/2019	599.80
02/05/19	Allison McDonald, Agency Fee	58.00
02/05/19	Allison McDonald, Airfare, Chicago to Houston 02/11/2019 to 02/15/2019, 02/05/2019	1,052.58
02/05/19	Stephen Hessler, Agency Fee charge for Michael Hutchinson	35.00
02/05/19	PACER SERVICE CENTER - PACER Service Center, Database Charges for 1/19-3/19	0.20
02/05/19	PACER SERVICE CENTER - PACER Service Center, Database Charges for 1/19-3/19	28.60
02/07/19	FLASH DATA LLC - Outside copies.	989.17
02/07/19	PACER SERVICE CENTER - PACER Service Center, Database Charges for 1/19-3/19	1.90
02/07/19	Randy Santa Ana, Taxi	6.56

Legal Services for the Period Ending March 31, 2019
 Westmoreland Coal Company
 [WMLP] Expenses

Invoice Number: 1050012595
 Matter Number: 42917-52

<u>Date</u>	<u>Description</u>	<u>Amount</u>
02/08/19	PACER SERVICE CENTER - PACER Service Center, Database Charges for 1/19-3/19	2.30
02/10/19	SEAMLESS NORTH AMERICA LLC - Catering Services February 7, 2019. 12 Main. Deposition. Lunch.	238.16
02/10/19	SEAMLESS NORTH AMERICA LLC - Davanipour Neda - 02/05/2019	20.00
02/10/19	SEAMLESS NORTH AMERICA LLC - Orren Robert - 02/07/2019	20.00
02/11/19	Allison McDonald, Taxi	28.48
02/11/19	Allison McDonald, Lodging, Houston 02/11/2019 to 02/15/2019, 02/11/2019	389.78
02/11/19	Allison McDonald, Travel Meals, Houston	18.16
02/11/19	Allison McDonald, Travel Meals, Chicago	13.27
02/11/19	PACER SERVICE CENTER - PACER Service Center, Database Charges for 1/19-3/19	2.10
02/11/19	Randy Santa Ana, Taxi	6.77
02/11/19	Randy Santa Ana, Overtime Meals - Attorney, Houston	14.70
02/12/19	Allison McDonald, Lodging, Houston 02/11/2019 to 02/15/2019, 02/12/2019	623.78
02/12/19	Allison McDonald, Travel Meals, Houston	78.00
02/12/19	Allison McDonald, Travel Meals, Houston	28.79
02/12/19	PACER SERVICE CENTER - PACER Service Center, Database Charges for 1/19-3/19	2.00
02/13/19	Allison McDonald, Lodging, Houston 02/11/2019 to 02/15/2019, 02/13/2019	623.78
02/13/19	Stephen Hessler, Lodging, Houston, TX 02/12/2019 to 02/13/2019	346.02
02/13/19	K&E and Westmoreland Teams Transportation To/From Airport	248.44
02/13/19	Stephen Hessler, Travel Meals, Houston, TX	6.50
02/13/19	Allison McDonald, Travel Meals, Houston	37.89
02/13/19	Allison McDonald, Travel Meals, Houston	64.13
02/13/19	Stephen Hessler, Travel Meals, Houston, TX	4.33
02/13/19	PACER SERVICE CENTER - PACER Service Center, Database Charges for 1/19-3/19	1.90
02/13/19	Randy Santa Ana, Taxi	3.22
02/14/19	Allison McDonald, Lodging, Houston 02/11/2019 to 02/15/2019, 02/14/2019	623.78
02/14/19	Allison McDonald, Travel Meals, Houston	28.79
02/14/19	Allison McDonald, Travel Meals, Houston	64.13

Legal Services for the Period Ending March 31, 2019
Westmoreland Coal Company
[WMLP] Expenses

Invoice Number: 1050012595
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<u>Date</u>	<u>Description</u>	<u>Amount</u>
02/14/19	PACER SERVICE CENTER - PACER Service Center, Database Charges for 1/19-3/19	14.40
02/14/19	PACER SERVICE CENTER - PACER Service Center, Database Charges for 1/19-3/19	1.90
02/14/19	LEXISNEXIS - LEXISNEXIS, LexisNexis Research, Wertime, Sam, 2/14/2019	88.66
02/15/19	Allison McDonald, Taxi, Meetings	34.46
02/15/19	Allison McDonald, Taxi	5.57
02/15/19	Allison McDonald, Taxi	29.32
02/15/19	Allison McDonald, Travel Meals, Houston	31.92
02/16/19	SEAMLESS NORTH AMERICA LLC - Heck R. 02/11/2019 OT Meal	20.00
02/17/19	SEAMLESS NORTH AMERICA LLC - Ben Meir Maya - 02/11/2019	20.00
02/17/19	SEAMLESS NORTH AMERICA LLC - Davanipour Neda - 02/13/2019	20.00
02/17/19	SEAMLESS NORTH AMERICA LLC - Davanipour Neda - 02/15/2019	20.00
02/17/19	SEAMLESS NORTH AMERICA LLC - Davanipour Neda - 02/11/2019	20.00
02/18/19	Allyson Weinhouse, Taxi	13.55
02/19/19	PACER SERVICE CENTER - PACER Service Center, Database Charges for 1/19-3/19	2.00
02/20/19	Allyson Weinhouse, Agency Fee	58.00
02/20/19	Allyson Weinhouse, Airfare, New York to Houston 02/25/2019 to 03/01/2019	1,122.80
02/21/19	WINDY CITY LIMOUSINE - AMANDA EILEEN MITCHELL - Transportation to/from Airport 02/12/2019	118.65
02/21/19	WINDY CITY LIMOUSINE - MICHAEL B SLADE - Transportation to/from Airport 02/11/2019	101.85
02/22/19	BOSTON COACH CORPORATION - RAVI S SHANKAR - Transportation to/from Airport	196.12
02/22/19	VITAL TRANSPORTATION SERVICES INC - KUPSKY HANNAH - Transportation to/from Airport 02/12/2019	65.39
02/22/19	VITAL TRANSPORTATION SERVICES INC - KUPSKY HANNAH - Transportation to/from Airport 02/14/2019	57.59
02/22/19	PACER SERVICE CENTER - PACER Service Center, Database Charges for 1/19-3/19	2.10
02/23/19	Stephen Hessler, Agency Fee	58.00
02/23/19	Stephen Hessler, Agency Fee	58.00

Legal Services for the Period Ending March 31, 2019
Westmoreland Coal Company
[WMLP] Expenses

Invoice Number: 1050012595
Matter Number: 42917-52

<u>Date</u>	<u>Description</u>	<u>Amount</u>
02/23/19	SEAMLESS NORTH AMERICA LLC - Koenig Chris 02/22/2019 OT Meal	20.00
02/24/19	SEAMLESS NORTH AMERICA LLC - Ben Meir Maya - 02/19/2019	20.00
02/24/19	SEAMLESS NORTH AMERICA LLC - Ben Meir Maya - 02/23/2019	20.00
02/24/19	SEAMLESS NORTH AMERICA LLC - Ben Meir Maya - 02/24/2019	20.00
02/25/19	Maya Ben Meir, Airfare, Houston, TX 02/27/2019 to 02/27/2019, 02/25/2019	559.80
02/25/19	Crown Car & Limousines Inc - FRENCH/YATES 02/16/2019 - Transportation To/From Airport	90.15
02/25/19	Crown Car & Limousines Inc - MCGUSHIN/CASEY JAMES 02/16/2019 - Transportation To/From Airport	93.70
02/25/19	Crown Car & Limousines Inc - WIGGINS/LOGAN TAYLOR 02/16/2019 - Transportation To/From Airport	94.85
02/26/19	LEXISNEXIS - LEXISNEXIS, LexisNexis Research, Ben Meir, Maya, 2/26/2019	80.07
02/27/19	Allyson Weinhouse, Internet	29.95
02/27/19	Allyson Weinhouse, Lodging, Houston, TX 02/27/2019 to 02/27/2019, 02/27/2019	495.08
02/27/19	Allyson Weinhouse, Lodging, Houston, TX 02/28/2019 to 02/28/2019, 02/27/2019	331.28
02/27/19	Allyson Weinhouse, Travel Meals, Houston, TX	20.57
02/27/19	Allyson Weinhouse, Travel Meals, New York, NY	13.91
02/27/19	Allyson Weinhouse, Travel Meals, Houston, TX	8.92
02/27/19	Litigation Solutions Incorporated - Invoice for Discovery	218.79
02/27/19	PACER SERVICE CENTER - PACER Service Center, Database Charges for 1/19-3/19	31.60
02/27/19	LEXISNEXIS - LEXISNEXIS, LexisNexis Research, Ben Meir, Maya, 2/27/2019	166.58
02/28/19	WEST UNIFIED COMMUNICATIONS SERVICES INC - Teleconference.	7.15
02/28/19	WEST UNIFIED COMMUNICATIONS SERVICES INC - Conf calls	10.70
02/28/19	WEST UNIFIED COMMUNICATIONS SERVICES INC - Telephone conference regarding Westmoreland.	1.37
02/28/19	WEST UNIFIED COMMUNICATIONS SERVICES INC - Teleconference	9.95

Legal Services for the Period Ending March 31, 2019
 Westmoreland Coal Company
 [WMLP] Expenses

Invoice Number: 1050012595
 Matter Number: 42917-52

<u>Date</u>	<u>Description</u>	<u>Amount</u>
02/28/19	WINDY CITY LIMOUSINE - Gregory Pesce from Transportation to/from Airport 02/27/2019	89.61
02/28/19	WINDY CITY LIMOUSINE - DANIEL JOHN VARN Transportation to/from Airport 02/28/2019	64.90
02/28/19	WINDY CITY LIMOUSINE - DANIEL JOHN VARN from Transportation to/from Airport 02/26/2019	74.16
02/28/19	WINDY CITY LIMOUSINE - JULIA R FOSTER Transportation to/from Airport 02/28/2019	80.65
02/28/19	K&E team and Westmoreland Team - Transportation To/From Airport	229.75
02/28/19	K&E team and Westmoreland Team - Transportation To/From Airport	212.32
02/28/19	Maya Ben Meir - Maya Ben Meir, Transportation To/From Airport, Hearing to airport. 02/28/2019	48.68
02/28/19	Allyson Weinhouse, Travel Meals, Houston, TX	100.00
02/28/19	Allyson Weinhouse, Travel Meals, Houston, TX	33.99
02/28/19	Allyson Weinhouse, Travel Meals, Houston, TX	49.58
02/28/19	L2 Services LLC - Invoice for Printing	3,844.70
02/28/19	PACER SERVICE CENTER - PACER Service Center, Database Charges for 1/19-3/19	2.90
02/28/19	PACER SERVICE CENTER - PACER Service Center, Database Charges for 1/19-3/19	1.90
		\$ 18,121.96